# Conversion and the Poll Tax in Early Islam

Daniel Clement Dennett, Jr.

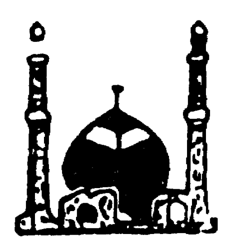
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# CONTENTS

## DANIEL C. DENNETT, Jr.

Daniel C. Dennett. Jr., scholar, traveller, devoted public servant, died in the fullness of his powers in the service of his country. Born in Winchester, Massachusetts in 1910, the son of Dr. Daniel C. and Elizabeth R. Dennett, he entered Harvard in 1927 and graduated in 1931 *cum laude.* He had majored in Germanic Languages and Literature, but while still in college had already shown that wide range of interest so characteristic of his later thought and action, by turning aside to one of the by paths of learning and studying Arabic under Professor James Richard Jewett. This side line of his college days became eventually his chief scholarly pursuit and prepared him also for his role in a brilliant, if brief public career.

Dennett liked to see places and persons for himself and never stopped travelling. As schoolboy and student, in the company of his father, he had quartered his own country east and west, had journeyed to Alaska and had visited England, Norway, Germany, and France. Later, while teaching in the American University of Beirut, Syria, he came to know the Near East with its ancient sites and cities, its fabled rivers and historical highways in the same way, wandering, often by himself, over the desert and the sown, inspecting curiously the markets and mosques of Damascus and Baghdad, Hamadan and Teheran, Amman, Cairo and Khartoum, or searching the ruins of Palmyra, Petra, and Persepolis and exploring all the haunted hills and wadys that lay between. Still later on leaving Beirut, he voyaged through the Suez Canal and down the Red Sea to Britain's Kenya Colony and rode inland to its big game country, then south to Lake Victoria Nyanza and the Zambezi's Victoria Falls in Southern Rhodesia and on to Cape Town with its Table Mountain and home by the West Coast of Africa and England. And everywhere he went, he made friends and learned from the peoples' own lips their virtues and their foibles, their hopes and moods and concerns, their purposes and ways of thinking.

After graduating from Harvard, Dennett spent three years in the University of Beirut teaching English and History, and there he met his future wife. In 1935 he returned to Harvard and received his Doctor of Philosophy degree in 1939. From 1939 to 1942 he was a tutor at Eliot House in Harvard, and in 1942 he joined the History Department of Clark University in Worcester.

At Clark University he was put in charge of the modern field and lectured upon "Europe since 1848," "Russia and the Near East," "A History of two decades. Europe since 1919," and "A survey of international relations," a list of courses which bears witness once more to the largeness of mind and the variety of knowledge that distinguished him. A Clark colleague has written of Dennett that "those who were fortunate enough to know him were well aware of the breadth of his understanding, the penetration of his thinking, the intensity of his enthusiasm": and his students at Harvard and Clark will not soon forget the warmth and vitality of his teaching, with its steady stream of lively anecdotes and racy characterizations, which not only enlivened, but illumined, whatever subject he was discussing. For Dennett was concerned with man in the concrete, and history for him was human action and passion informed by reason.

In December 1943 Dennett left Clark University and entered the foreign service of the State Department in the Near East, where, from 1944 to 1947, he was attached to the American Legation in Beirut as special assistant. He knew the country and its peoples at first hand. He knew their language, their history, their customs, their religious divisions, their language, their history, their customs, their religious divisions, their political aspirations and loyalties. He knew both the strength and the weakness of their character and of their social order and political organization. He could see things from their point of view and was known, moreover, to be a sincere friend of the Arab people.

Not that friendship or ever aversion, ever seemed to prejudice Dennett's judgment of policies and programmes. He could appraise with a fine impartiality both the course of action which he felt to be inexpedient and also that which he favoured by virtue apparently of a natural canon which kept his personal likes and dislikes from swaying their value, holding the balance of evidence true and steady. This characteristic, combined with his intimate knowledge of men and affairs and his

flair for motives and interest, made him invaluable in the tense situation of the Near East with its intricate pattern of conflicting and alternating moods and loyalties. In those critical years of the war the American minister to Syria and Lebanon used to refer to Dennett as his "right arm," and his colleagues in the service have freely and generously acknowledged the significant part which he played in the implementing of American policies in these two countries.

Dennett met an untimely death when the aeroplane in which he was travelling came to grief on a steep Abyssinian mountain side to close an eventful career rich in promise. For America lost in him not only a faithful and informed public servant, but also what she could spare least, a scholar and teacher, whose wide knowledge of the Near East, past and present, and enlightened judgment of its peoples and problums would have served his country well in these dark days of devious and dubious political activity at the great crossroads of ancient and modern world routes. Dennett's preoccupation in his doctoral studies with the diplomatic history of modern Europe and the political and economic history of the Umayyad Caliphate seems almost prophetic. For lacking a knowledge of these two fields, centuries apart though the eras be it is scarcely possible to steer an intelligent course in Near Eastern affairs today, since most of the fundamental and practical problems of the present are heirlooms bequeathed by the political and religious conflicts of those two periods.

In his doctor's thesis Dennett subjected the chief arguments advanced in Wellhausen's *Das Avabische Reich und sein Sturz* to a critical examination in the light of sources which had not been available to Wellhausen, and of special studies made after Wellhausen's time, but based largely upon his work. As a result of his researches he came to the conclusion that the fall of the Arab Kingdom was not so much due to the economic and political grievances of the subject peoples— the prevailing theory since the publication of Wellhausen's book— as to special dynastic and administrative reasons and more generally to the nature and form of Arabian society— the illegitimacy, for example, of the last Umayyad Caliph's title to the throne, the failure of the dynasty to centralize the government, especially in respect to the control of the armed forces, and the characteristic inability of the Arabs either to govern or to be governed. The first chapter of the thesis discusses the legal

principles of the Umayyad taxation system; the second, the operation of that system; the third, the important administrative institutions, with special regard to the army' and the fourth, the life of the last Umayyad Caliph, Marwan, with a criticism of his reign.

In the present work, Dennett has delved deeper into the vexed question of taxation under the Umayyads and challenges the accepted Wellhausian thesis upon that subject. In particular, he points out that that thesis is incompatible with the explicit statements of most of the Muslim jurists and historians, whose testimony Wellhausen rejected on the basis that they deliberately attributed the slowly evolved economic institutions of their own day to the period of the conquest in order to stamp them with the authority of the prophet and the first "rightly guided" Caliphs. In five chapters devoted to a searching examination of the data on taxation furnished by the Muslim authorities, by their Christian contemporaries and, in the case of Egypt, by recently discovered papyri as well, Dennett has shown that the affirmation of the Muslim jurists and historians on the subject of taxation with respect to the Sawad, Mesopotamia, Syria, Egypt, and Khurasan, are consistent with the historical developments in these five provinces of the Arab Empire, and that they should be accepted as on the whole trustworthy. The principal prop of Wellhausen's argument is thus remove, and his interpretation of the whole historical movement, followed in the main by such scholars as Becker and Caetani, must be reviewed and revised in the light of Dennett's inquiry. Dennett himself states the chief results of that inquiry at the end of his Introduction.

While still in Harvard, Dennett had prepared a critical study of Henri Pirenne's *Mohammed and Charlemagne,* which has now been published in Speculum, vol. XXIII, No. 2 (April 1948) under the care of Dr. Richard N. Frye. In this article Dennett examines the various arguments put forward by Pirenne in support of his thesis that the expansion of Islam broke the pax Romana, which had reigned in the Mediterranean up until that time, and ushered in the Middle Ages by severing the trade relations of Byzantium and the Orient with Western Europe and thus bringing about the downfall of the Merovingians and the transformation of their money economy to the natural economy of the Middle Agees. After a careful consideration of all the factors involved, historical, political and economic, Dennett concludes that "there is no evi-

dence to prove that the Arabs either desired to close, or actually did close the Mediterranean to the commerce of the West either in the seventh or eighth centuries," and that a purely economic interpretation of either the Merovingian or Carolingian period, such as Pirenne has attempted, "will be certain to fail, for the simple reasons that economic factors ... present merely aspects in the great causative process" and are not themselves for the most part causes.

Dennett's study of Piremme's thesis discloses once again the sweep and quality of his thought and the detailed and exact knowledge which moved and controlled it. For him, history was never a bloodless sequence of events, but a tangled skein of human motives, interest, and purposes, which could be unravelled only by the play of a trained and informed imagination. And Dennett had both the mind and the heart to read history aright, a mind that did not turn its back on anything human as unworthy of attention or even respect and a heart full of sympathetic insight,. One of his friends has said of him, "We numbered him among the elect, and knew that he illumined our lives."

William Thomsons

*Harvard University*

# INTRODUCTION

On the taxation of subject peoples during the first two centuries of Islam, there exists such a large body of critical literature that it may seem a presumption for another to add to the already impressive list. The problems confronting students of Islamic history present an interesting parallel to those of the Eastern Roman Empire. If Byzantine scholars worry about the *iugum* and the *caput,* the land tax and the capitation tax the *dominus* and the *colonus,* the fugitives and the *agri deserti,* Arabists concern themselves with fixed and proportional tribute, *kharaj* and *jizya,* fiefs and desired estates, cities surrendering by treaty and lands occupied by force, fugitives, and converts: in short, about the basis of assessment and the method of collection of revenue. In both cases the problem is complicated by the lack of unity of system within the several provinces of the two Empires. If the Romanists have too little evidence, the Arabists have too much of a conflicting and contradictory character. In neither case is anyone satisfied that he possessed the final, definitive solution. I do not pretend that I have obtained a final solution in this book.

Nevertheless, all the contributions to the literature of Muslim taxation within the last forty years have been monographic in character and limited in area to particular provinces of the Arab Empire, with the result that there is no single work to which a student who might be interested in the general problem can turn; and if he attempts to master the secondary literature, he will discover so many conflicting data and opinions that his confusion will be increased rather than resolved. This book, therefore, attempts to present a broad view of the system of taxation as it existed in East and West throughout the lands once

subject to the Persians and the Greeks, and it is based on all the evidence, the writer has been able to discover. It is not, however, a synthesis of the latest opinion, for, as the reader will presently discover, I have views of my own and an axe to grind. In general I am dissatisfied with the principal conclusions long accepted about the genesis and development of Arab fiscal institutions.

I must give due warning that I approach this subject from the standpoint of a historian. The system of taxation interests me not for its own sake, but for its political and economic consequences. What arrangements did the Arabs make in those countries they conquered? How were the political designs of the caliphs influenced by these arrangements? To what extent did the conversion of Christian, Jew, and Magian threaten the state with bankruptcy? Was the system of taxation an important factor in the social unrest of Iraq and in the success of the Abbasid Revolution? Where information does not throw light on these and similar questions, it is rather briefly treated. Above all, as the title suggests, this book places special emphasis on the nature of *Kharaj* and *Jizya* as *tribute,* and as land tax and poll tax respectively. The conclusions reached on this problem alone seem sufficient warrant for the time and trouble spent.

# 1

## SURVEY OF THE MAIN PROBLEMS

To Julius Wellhausen belongs the credit of having first formulated a theory on the fall of the Arab Kingdom, the general points of which were and still are accepted. In *Das Arabische Reich* und sein Sturz (Berlin, 1902) he set forth the following theses:

1. At the time of the conquest, the Arabs exacted from the subject peoples a tribute, consisting of a fixed sum of money and a fixed amount of agricultural products.

2. The tribute was assessed and collected by the native lay and ecclesiastical officials who had been charged with the same duties before the conquest.

3. The tribute, to be sure, was raised by a tax on land and a tax on income—the poll tax—but the Arabs were not concerned with the methods or the justice of the assessors.

4. Therefore, the terms *Kharaj* and *Jizya,* taken to mean land tax and poll tax, were for more than a century synonymous and signified merely tribute. Until A.H. 121 the Arabs did not themselves distinguish between land and poll tax.

5. A convert to Islam was freed of *all* tribute, not merely of poll tax.

6. Land in the possession of a non-Muslim became tax exempt if the owner were converted, or if he sold it to a Muslim.

7. The result was a strong economic motive for conversion, and the effects of widespread conversion were threefold:

a. The revenue collected by the Arabs inevitably declined.

b. The fiscal burdens of the tributary communities became intolerable as the taxes once paid by those who became

converts were placed on the shoulders of those who remained faithful.

c. Many converts left their lands and villages to migrate to Arab town, where they became clients (*mawali*) of the Arabs with the political grievance that they were not given full social equality with their patrons, particularly in the matter of receiving state pensions. As a result they became a constant menace to the stability of the government.

8. To prevent a decline in revenue, the viceroy of Iraq, al-Hajaj b. Yusuf, illegally reimposed the full tribute burdens on the converts, driving them out of the towns and back to their lands.

9. The pious caliph, 'Umar b. Abd-al-Aziz, in A.H. 100 decreed that conversion freed a man of all tribute, but to prevent the alienation of property from the category of tax-paying to tax-exempt land, 'Umar forbade the sale of land to a Muslim, and its alienation by conversion from A.H. 100. The convert then had a choice: he could stay on his land paying rent equal to the tribute or he could leave his land and go to the city. Mostly he did the latter.

10. Finally in A.H. 121 the viceroy of Khurasan, Nasr b. Saiyar, decreed that henceforth all people, Muslims and non-Muslims, must pay land tax, but the poll tax was designated as a humiliating fee to be paid only by non-Muslims.

11. Since most of the Muslim jurists and historians contradict the above ten points, it follows that they were guilty of deliberate falsification, explained but not condoned by their attempt to attribute the origin of contemporary economic institutions to the period of the conquest: "Die muslimischen Juristen pflegen uberall das allmahlich Gewordene, durch nach und nach hervortretende Bedurfnisse oder Tendenzen veranlasste, in die Anfange vorzuchieben, und durch das Vorangehn (die Sunna) des Propheten und der ersten Chalifen zu heiligen."[1]

The most ardent supporter of Wellhausen's theory was

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1. Wellhausen, p. 177; cf. pp. 169-187, 151-153, 297-300.

C.H. Becker, who applies it to Egypt. Starting with the assertion that "fast alle arabischen Traditionen eine bestimmte Tendenz haben, vor allem die neue Einrichtungen in die alteste Zeit zuruckzuversetzen,"[2] (he asserts that the Arabs demanded a tribute in money from the Egyptians, calculated in amount by the rate of two dinars multiplied by the male population, plus a tribute in kind corresponding to the Greek *embole*. The tribute was raised by the Egyptians themselves, following the methods of the Byzantine system. Part of it, to be sure, came from the old Byzantine polls tax, but this poll tax had nothing to do with the Arab term, *jizya,* any more than did the two-dinar rate, which was also called *jizya.* The latter was "kopfsteuerartig" but stkll no *Kopfsteuer.* As long as the Arabs were receiving agents, but not collecting and assessing agents, they did not make any distinction between land and poll taxes. Conversion freed a man and his property of all tribute. The first departure from this system came when the governor `Abd-al-`Aziz b. Marwan imposed a poll tax on monks of one dinar each, a tax outside and in addition to the old tribute collected by local officials. (After the census made by `Ubaidallah b. al-Habhab in A.H. 106-7, there was introduced the true system of land and poll tax, *kharaj* and *jizya.* All people paid the land tax but only non-Muslims paid the poll tax)[3]

(Becker finds further support for his position in the discovery that the word *kharaj* is not to be found in any papyrus of the first century of the Muslim era in Egypt.)[4] What Becker merely sketched in the *Beitrage* he has elaborated in great detail in numerous articles collected in his Islamstudien (Leipzig, 1924), vol, I, pp. 201–263. See also *Papyrusstudien*, Z.A. XXII (1908), 137–154.

The most exhaustive treaties on the subject of taxation is to be found in Leone Caetani, *Annali dell' Islam* (Milan, 1912),

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2. C.H. Becker, *Beitrage,* vol. II, p. 82.
3. *Ibid.,* pp. 81-112.
4. C.H. Becker, *Papyri Schott-Reinhardt,* vol. III, p. 39.

vol. V, pp. 280–532. More than anyone else, Caetani bases his criticisms on the fundamental unreliability of his sources. "In queste scuole [of Muslim law in the second and third centuries] gli spiriti colti, dallo studio appassionato del testo sacro e delle memoriescritte ed orali sul Profeta, trassero una serie di principi generali, con i quali si accinsero ad erigere, dopo circa duecento anni di lavoro, un sistema islamico conforme, a loro modo di vedere, al vero spirito dell' Islam predicateo dal profeta ... Tale sistema ideale, nato int gran parte all infuori della vita pratica, e percio creazione artificale di studi e di scuole, corrispose solo parzialmente ed in modo assai imperfetto a quel sistema che effettivamente si venne costituendo nella pratica quotidana della societa musulmana ... Gli idealisti che codificarono I Islam, accettarono del prodotto dell' evoluzione storica dell' Islam, quanta parte ritennero conforme ai loro principi— o pregiudizi tendensiosi!—;il resto pero recisamente respinsero ... I primi teorici ... adulterarono con spirito tendensioso tutte le notizie sui primordi, foggiarono gli attori principali del grande dramma islamico in un modello stereotipato conforme ai loro principi ideali, e cercarono di provare che sotto Maometto ed i primi califfi, e in specie sotto `Umar, lo stato si regesse in tutto e per tutto come essi teoricamente avevano almanaccato dover essere."[5]

From this fundamental assumption, it is possible for Caetani to deny the great majority of traditions and statements of the Muslim writers which he examines, and to reach with apparent ease the proof of the particular point he desires to establish. Thus while he agrees in general with Becker and Wellhausen, he differs on particular points—e.g., the two-dinar *jizya* rate, which he pronounces fraudulent.[6]

Since Caetani, the most distinguished contributions have been made by Adolf Grohmann, who has presented the evidence of the Greek and Arabic papyri in a series of essays, notably: "Zum Steuerwesen in Arabischen *Agypten," Actes du ve Congres*

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5. Caetani, vol. V, pp. 282-283.
6. *Ibid.*, p. 450.

*International de Papyrologie* (Brussels, 1938), pp. 122–134; *Apercude Papyrologie arabe* (Societe Royale Egyptienne de Papyrologie, Cairo, 1932,), vol. I, pp. 23–95; "Probleme der Arabischen Papyrusforschung," Archiv Orientalni, III (1921), 381–394, V (1933), 273–283, VI (1934), 125–149, 377–398; Arabic Papyri in the Egyptian Library (Cairo, 1932-38); Edizione di Testi Arabi, in Achille Vogliano, ed., Papiri della R. Univesita di Milano (Milan, 1937), vol. I, pp. 241–269.

In general, Grohmann adds nothing to the thesis laid down by Becker, particularly in his earlier works which are elaboration in some detail of information well known, but in his last work he agrees that it would seem that in addition to the *jizya*-tribute, there was a specially raised poll tax. As to Kharaj, he says that the word meant first tax on soil, then came to mean tribute, and finally took on the meaning of land tax, while at the same time it could be translated in the general sense of tax.[7] In this assertion he expresses one of the main points which we shall later demonstrate on detail, without perceiving its full implication.

Henri Lammens puts the distinction between land and poll tax much earlier that the other critics, although he has high praise for the work of Becker and Caetani.[8] The Sufyanids, he said refused to find anything disgraceful in the payment of Kharaj by Muslims, but granted exemption from poll tax to converts.[9]

For the history of Egypt, the notes by H.I. Bell to his publication of the Aphrodito Papyri, Greek Papyri in the British Museum, IV (1910), intr. and pp. 81-87, 166-177, are of the greatest importance, as is his admirable essay "The Administration of Egypt under the Umayyad Khalifs," Byz. Zeit., XXVIII (1928), pp. 278-286. Unfortunately, Bell was not an Arabist and was dependent therefore on the advice of Becker for the infor-

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7. Grohmann, *Zum Steuerwesen*, pp. 124-125.
8. Henri Lammens, "Le Califat de Yzid Ier," *Melanges de la Faculte Orientale* (Universite Saint-Joseph, Beyrouth), V ( 1911), pp. 712-724.
9. *Ibid.*, VI (1913), p. 410.

mation to be derived from Arabic sources. Consequently, Bell concerned himself with making the evidence of the papyri fit Becker's thesis, a task which he achieved, but not without difficulty.

Other important contributions to the subject are to be found in: Martin Hartmann, "Zur Wirtschaftgeschichte des altesten Islams," *Orientalische Litterature-Zeitung* (Berlin), VII (1904), No. II, pp. 414–465; A.S. Tritton, The Caliphs and their non-Muslim Subjects (Oxford, 1930); Nabia Abbott, The Kurrah Papyri from Aphrodito in the Oriental Institute (Chicago, 1938), pp. 67, 75-76, 94-95; Martin Sprengling, "From Persian to Arabic," AJSL, LVI (1939), pp. 175-224, 325-336; A.N. Poliak, "Classification of Lands on the Islamic Law and its Technical Terms, AJSL, LVII (1940), pp. 50–62; Nicolas P. Aghnides, *Muhammedan Theories of Finance* (New York, 1916). Of use, too are the well-known earlier works of Von Kremer, Well, van Berchem and Dozy.

In all the subsequent literature, three points made first by Wellhausen have never been challenged: (1) the tendency of Muslim authorities to attribute to an earlier period institutions of later origin; (2) the synonymous meaning of *kharaj-jizya* as tribute; (3) the idea that conversion freed a man of all tribute,

To accept these points, however, involves six difficulties.

1. The problem of method, Wellhausen first presents a hypothesis, then cites his evidence, and finally dismisses as spurious all contradictory evidence, without further proof. To reject the entire statement of an authority as false may warranted, but what can we say of the historical method which pronounces a few sentences of a certain paragraph true and the other sentences forgeries, without establishing a valid reason? For example, Wellhausen quotes a statement of Ibn `Asakir to support an argument, although most of this statement flatly contradicts his general thesis.[10] He rejects what is inconvenient with the statement about Ibn `Asakir, "Sofern aber seine Angaben

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10. Welhausen, pp. 179-181.

nicht von dieser Anschauung [i.e., the idea Wellhausen calls false] beeinflusst sind, hat man keinen Grund zu Zweifln, dass er sie aus alten Quellen geschopft hat; sie sind zu positiv."[11] Again, to prove that land was left to subject peoples in full ownership, Caetani quotes Abu Yusuf 35, and while his deduction appears legitimate, the passage in question is devoted entirely to the distinction between land conquered by treaty and land taken by force, a distinction which Caetani asserts never existed.[12]

The validity of this historical method is questionable, and I believe that if an hypothesis can be suggested which fits the historical tradition generally, such an hypothesis is more credible than one based on fragments of historical tradition.

2. Contradicιory terms. We encounter such phrases as *jizya* on their lands and *kharaj* on their heads. These phrases are cited to prove that *jizya* and *kharaj* were synonymous in meaning. Such a deduction certainly seems indicated, but does it not also appear that the *jizya* on land was a land tax, and the *kharaj* on heads a poll tax? Since we are talking in terms of history, not of philology, the problem is not what the taxes were called, but what they were. For example, if we agree that `Abd-al-Hakam knew perfectly well that *jizya* meant poll tax, why did he write *jizya from my land*?[13] Obviously because this was the phrase used by his source. In the source, *jizya* sometimes meant tribute. But was *jizya* as tribute the same thing as *jizya* on the land?

3. The dilemma of the tribute paying community after the conversion of its inhabitants. If the fixed tribute was unchanged then it follow that the individual burden of each unconverted taxpayer was increased by the conversion of his neighbours. If this was the case, how were the Arabs the losers when they were still collecting the stipulated amount? On the one hand, Wellhausen and Becker cite the loss of revenue to the Arabs by conversion as the sole explanation of the legislation of Al-Hajjaj

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11. Welhausen, pp. 181-182.
12. Caetani, vol. V, p. 428.
13. 'Abd-al-Hakam, p. 155.

and Umar II; on the other hand, they cite the intolerably mounting burden of individual taxation in each fixed-tribute community to explain the political unrest occurring throughout the empire. Now either the Arabs were heavy losers or the separate communities were the losers, but logically both could not be losers if we hold firmly to the doctrine of the immutable tribute quota.

The importance of the poll tax. Wellhausen makes the assumption that the poll tax amounted to so little that exemption from it did not constitute sufficient economic motive for conversion.[14] This assumption is not based on a study of the relative burdens of land and poll taxes as they are stated in the papyri. If it is correct, what can we say of the decree issued under the first `Abbasid caliph "that all who would adopt his religion and pray his prayer would be relieved of the poll tax," and of the remark thereon that "because of the heavy *kharaj* and grievous burdens, many of the rich and poor denied that faith of the Messiah."[15] The word in this passage for poll tax is *jizya*. By the testimony of Wellhausen and Becker, *jizya* must mean poll tax since it is used after the term had acquired its specific meaning. If Christians became Muslims to escape the poll tax in A.H. 133, how can we be sure that they did not do so in A.H. 33?

5. Chronology. The chief obstacle is the dating of the reform by which *kharaj* and *jizya* took on their distinctive meanings. Wellhausen argues for A.H. 121 in Khurasan, Becker for A.H. 106-7 in Egypt, Grohmann for "sometime about the middle of the second century," Lammens "at the time of, or shortly posterior to the Sufyanids." There is not the slightest bit of direct evidence in any source, Muslim or Christian. No papyrus gives a clue. Abu Yusuf (731-795), the author of *Kitab al-Kharaj*, was

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14. Welhausen, p. 176.
15. Evett, "Sawirus ibn al-Muqaffa}, *History of the Patriarchs of the Copic Church of Alexandria,*" *Patrologia Orientalis* V, pp. 189-190. Hereafter I shall cite this author by the more familiar form of his name, Severus.

a child in A.H. 121, and as the greatest authority, is it not strange that he did not mention the question? Is it not astonishing that so important a revolution in fiscal practice should apparently have been made on the initiative of two provincial governors, acting, so far as is known, in complete independence of the caliph, and that such a revolution should have occurred in Egypt fourteen years before it was thought of elsewhere?

6. The authorities. We are asked to believe that the jurists of the second century attributed institutions of recent origin to the first caliphs in order to justify existing practices. If that were so, why did they attribute to the first caliphs regulations which did not exist at a later period? For example, Caetani does not believe the story of the two-dinar *jizya* imposed at the conquest on each Egyptian. It is certain that a tax of two dinars on each Egyptian did not exist in the days of Abd-al-Hakam. What, then, was `Abd-al-Hakam's motive in attributing such a tax to `Umar? Similarly, Baladhuri tells us that `Umar taxed the Sawad by the system of fixed *kharaj*, while the caliph al-Mahdi introduced the proportional *kharaj*.[16] Why, if the system of proportional *kharaj* existed in Baladhuri's time, did he not say that `Umar I invented it? Why do the jurists present so many conflicting accounts if they wish to establish an orthodox canon?

It is impossible to read Baladhuri for more than fifteen minutes in any spot selected at random without encountering at least one and usually several instances where the settlement made at the time of the conquest was modified by subsequent caliphs in the Umayyad and early `Abbasid periods. Caetani never used a more unfortunate word than "stereotipato" when he said that the Muslim historians forged the principal acts of the great Islamic drama "in un modello stereotipato conforme ai loro principi ideali."[17] No one can come away from reading any of the standard Muslim historians with the idea that they present stereotyped evidence. The fact of the matter is that they

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16. Baladhuri, *Futuh*, p. 272.
17. Caetani, V, p. 283.

present too many facts, too many conflicting stories.

In all the Muslim authorities we have the most explicit statements that the Arabs did one thing in Egypt, another in Syria, another in Iraq, and another in Khurasan. The general story of the two-dinar *jizya* in Egypt is told about no other province. In the Sawad, it is usually asserted that 'Umar measured the land, put on it the tax of *kharaj*, and on the people, the *jizya*. In Khurasan and Transoxania, the testimony is general that different cities capitulated for a fixed tribute. There was no system of *kharaj* or *jizya*. It is impossible to name a single Muslim jurist or historian who unmistakable asserts that there was uniformity of practice throughout the Arab Empire. In fact, all the evidence points the other way. Far form desiring to present a picture of uniformity, the Muslim authorities went to great pains to try to establish what had actually taken place in the separate provinces.

The truth is that the position taken by Wellhausen and his successors is beset with so many difficulties that it demands a through investigation. The thesis to be developed in this book is briefly as follow:

1. The settlements made in the conquest were not uniform, and this fact was recognized clearly by the Muslim authorities.

2. If the student, then, will take the trouble to determine which part of the Empire is under discussion in a given passage, and what the fiscal arrangements were in that part, most of the difficulties in conflicting evidence will disappear. It is absolutely certain that the situation in Khurasan was not the same as that in the Sawad or in Egypt; consequently, the legislation of Nasr.

b. Saiyar in Khurasan can be understood only with respect to that province and throws no light on the situation elsewhere. It is for example, essential to remember that the jurists of the Iraqian school were writing in terms of what was valid in Iraq but not in Egypt.

3. *Kharaj* and *jizya* as synonymous terms meant not tribute but simply tax. As tax, either might mean, to be sure, the total

amount of money collected in a province, but this fact does not prove that the Arabs thought only in terms of the total tribute. The general sense of tax existed in earliest times, and centuries later. Thus when Abu Yusuf (Bulaq, A.H. 1302, p. 701) writes "*kharaj* of their heads" we translate it "tax on their heads." Similarly in Baladhuri is the phrase "land on which is the *jizya* of Persian land (331, 12-13) and we translate it "land on which the Persian land tax is levied." Ya'qubi (II, 17620) speaks of the "*kharaj* of their heads" and in 'Abd-al-Hakam (1557) occurs the phrase "*jizya* from my land." These few examples of many should make it clear that for centuries the terms *kharaj* and *jizya* had the general meaning of *tax* as distinct from tribute, and that either could mean land or poll tax according to the modifying phrase which indicated whether it was a tax on land or on heads or necks.

Besides the general meaning, each of these words had a specific meaning: *kharaj* meant land tax, *jizya*, poll tax. This specific meaning existed in early, as well as in later, times. An interesting parallel to this phenomenon is to be found in the Greek papyri, where Bell has shown that the word *δημόσια* in its general sense means money tax, and in its specific sense land tax.[18] In the Sawad the taxes were called *kharaj* and *jizya*. In Egypt, they were called *jizya* on the land and *jizya* on the head.[19] By bearing these facts in mind, it is simple matter to translate any of the Muslim authors correctly, since the sense of the passage indicates in almost every case whether the word in question is used in its general or in its particular meaning.

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18. Bell, p. 170.
19. For examples in texts and papyri, see Grohmann, *Apercu*, p. 71, note 1, and *Archiv Orientalni*, VI (1934), p. 130, note 2.

# 2

## THE SAWAD

It is a well-known fact that as the Empire of the Sassanids fell piece by piece into the hands of the Arabs, the latter maintained, with but few modifications, the system of administration which had long existed. Not only was the system itself preserved, but the language in which the records were kept continued in use; and where possible the officials who had worked for the Sassanids remained in office under the Arabs. One would expect by common sense alone that such a settlement should have been made, and the fact that it was is amply attested by the Arabs themselves.[1] In the Sawad, the agents who acted in behalf of the Arabs appear to have been a few surviving members of the old nobility, and principally the *dahaqin*, or lords of the villages, large holders of land.[2] These men, of whom one or two were specially celebrated, gave invaluable assistance in the organization of the *diwan*, not only in regard to the collection of revenue, but also with respect to its expenditure for the stipends of the fighting men; the special debt which the Arabs owed them for their cooperation is fully described by Sprengling.[3]

Since the Arab tax system was virtually the same as the Persian, a study of the latter will explain the former. Before the time of Khusro I Anosharvan (531–79) the tax on land had been proportional to the harvest. This method of assessment, while apparently fair in principle, had proved unjust in fact, since in many cases a peasant's harvest would not while he was awaiting the arrival of the government inspector to measure it and take

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1. Tahari, I, 962-963; Noeldeke, pp. 246-247; Abu Yusuf, p. 12.
2. Tabari, 1, 2470.
3. M. Sprengling, "From Persian to Arabic," *ASL*, LXVI (1939), pp. 175-224.

the proper tax. To remedy this, Khusro had the land surveyed and divided into unit areas—the unit being the *jarib* (= 2400 square meters) —and a fixed tax of one dirhem per year was placed on each *jarib* of grain land. One *jarib* each of vineyard and alfalfa paid 8 and 7 dirhems, respectively. Four date palms or six olive trees paid one dirhem. Other agricultural products and isolated fruit trees not part of an orchard were not taxed.[4]

Khusro also reformed the poll tax which had previously been a fixed sum which the assessors and collectors had divided among the population as best they could.[5] By his reform all males between the ages of twenty and fifty were compelled to pay a poll tax, graded according to each individual's income in yearly amounts of 12, 8, 6, and 4 dirhems. The majority of the people naturally paid the smallest amount, and not everyone had to pay this tax. Specifically exempt were the members of the Seven Families, of which one was the Ruling House itself. The Great (al-'uzama'=vuzurgan) who were also administrative chiefs were exempt;[6] and finally soldiers, priests, secretaries, and individuals in the service of the king paid no poll tax.[7] A sharp distinction was thus made between the privileged classes, consisting of the ruling, military, priestly, and educated aristocracy, and those who were ruled. While in theory the poll tax paid by the later was to compensate for the royal and priestly duties they were unable to discharge, payment of the tax amounted to a badge of degradation and a mark of social inferiority.[8]

This account comes almost entirely from Tabari, who derived it from the official annals, the *Khvadhaynamagh,* which existed in numerous Arabic translations, the most celebrated of which was made by Ibnu'l-Muqaffa 'before 760 A.D.[9] Tabari's, information about the poll tax is confirmed by the Chinese

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4. Tahari, 1, $961_{14}$-$962_{9}$; Noeldeke, pp. 243-245; Christensen, p. 361.
5. Christensen, pp. 118, 362.
6. *Ibid.*, pp. 98-105.
7. *Ibid.*, p. 362.
8. Noeldeke, p. 246, note 1.
9. Christensen, pp. 54-56.

Hiouen-Thsang, who said that in Persia every family paid a head tax per person of 4 silver pieces.[10]

The circumstances of the conquest of the Sawad are of considerable importance in explaining how the Arabs came to adopt the Sassanid system. Like many of the other Muslim wars of conquest, the first attack on the Sassanid empire began as a raid which resulted in an unexpected initial success. The hero of the *riddah* wars against the apostates of the Eastern Arabian coast was Al-Muthanna b. Harithah Ash-Shaibani. After he had restored the backsliders to the Faith, he led a raiding expedition into the delta of the Tigris-Euphrates where he won much booty and encountered little opposition. When the news reached Abu Bakr, the caliph sent Khalid ibn al-Walid to join Al-Muthanna with reinforcements. As Caetani has correctly observed, what was contemplated was not the overthrow of an empire but the seizure of booty, and perhaps the incidental conversion of the nominally Christian Arab tribes of the region.[11] By the time Khalid was recalled to Syria in A.H. 13, several important towns had capitulated, chief of which was al-Hirah. There is general agreement as to the nature of this capitulation, although the amount of tribute varies. The royal governor, Iyas b. Qabisah, offered to negotiate, and Khalid gave him three choices: conversion, payment of tribute *(jizya)*, or the decision of war. Iyas accepted the second proposition, and the tribute was fixed at 90,000 dirhems.[12] In other versions the amount is stated to have been 100,000, 80,000. and 70,000 dirhems.[13] A more circumstantial account states that the tribute was calculated on the basis of an average payment by each of the 6000 men of 14 dirhems weighing 5 qirats each, or 85,00 dirhems in all, equal to 60,000

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10. Hiouen-Thsang, *Memoires sur les Contrees Occidentales* (Paris, 1858), vol 11, p. 170; also in Samuel Beal, *Buddhist Records of the Western World* (London, 1884), vol. 11, p. 278. Cf. Noeldeke, p. 246, note 2. For the poll tax at a much earlier date, consult Lazarus Goldschmidt, *Der Babylonische Talmud* (Leipzig, 1906), vol. VI, fol. 55a, p. 1086.
11. Caetani, II, p. 915, par. 153.
12. Tabari, I, $2017_{9}$-2018.
13. Baha̤dhuri, $243_{5-6}$; Ya'qubi, II, $147_{16-17}$.

dirhems weighing 7 *qirats* each.[14] Abu Yusuf, who wrote the most extensive account of Khalid's campaign, reported that in al-Hirah there were 7000 men, of whom 1000, by reason of illness and infirmity, were deemed incapable of paying taxes. On the basis of 6000 men Khalid demanded a sum of 60,000 dirhems. He stipulated that those without means and dependent on public charity should be exempt, that the collection of the sum was to be undertaken by tax collectors elected by the inhabitants, and that if the assistance of a Muslim official were requested, he would be furnished and paid out of the public treasury. Khalid on his part guaranteed freedom of worship, and the people of al-Hirah on their part agreed not to commit hostile acts or give aid to the Persians.[15] Similar terms were made with the towns of Ullais[16] and Baniqiya;[17] the treaty for Baniqiya and its surrounding territories was negotiated by a *dihqan* named ibn Saluba.[18] Some town, however, resorted to the arbitrament of war and were taken. Among these was 'Ain at-Tamr, and when the place fell Khalid killed some of the inhabitants, sold others into slavery, and exacted a tribute from the remainder.[19]

Immediately after the fall of 'Ain at-Tamr, Khalid was ordered to Syria, and the campaign came to an end. It had been purely a raiding expedition. The Arabs had no thought of setting up a permanent administration, no plan for dealing with the peasants and estates outside the towns which they had conquered! Their business was conducted entirely with the organized governments of certain municipalities, and a *dihqan* or two who in return for protection undertook to pay a specified amount. Al-Hirah was made a base of operations but not a permanent residence, or capital, for such Avat government as there was moved from place to place in the persons of Khalid and Al-

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14. Baladhuri, 243 18-20.
15. Abu Yusuf, 84 12-21.
16. Baladhuri, 242 20.
17. *Ibid.*, 245 8-9.
18. *Ibid.*, 244 19-20, Tabari, I, 2019 17-18.
19. Tabari, I, 2077 3-5; Baladhuri, 247; Abu Yusuf, 86 5-9.

Muthanna. Khalid's conduct was based on two factors, one practical, the other legal. His army was small, his object booty, his knowledge of government elementary, his conception of it narrow. Therefore, his solution was realistic and practical. For legal precedent he had Sura 920,[20] and he had also the example of the Prophet who had made terms with Yuhanna b. Ru'bah, chief of Ailah, on the basis that 300 dinars would be paid annually from a tax of one dinar on each of the 300 male adults, Muhammad made similar agreements for Tabuk, Adhruh, and Maqna,[21] but the Banu Quraizah who resisted were either slain or enslaved in the manner that Khalid treated 'Ain at-Tamr.[22]

Khalid's campaign had been waged not so much against the Persians as against the Semitic inhabitants of the old frontier province of Hirah. The Persians naturally were alarmed and began to collect their forces in order to launch a counter offensive. Al-Muthanna was able to withstand them during the summer of A.H.13, but his condition was so critical that he was compelled to ask for aid. The dying act of the caliph Abu Bakr was to send fresh recruits under Abu 'Ubaid, whose brief career terminated at the disastrous Battle of the Bridge. The Arabs were compelled to retire from the country.[23] The Persians clearly should have followed up the victory, but internal dissension plus a failure to grasp the true significance of events kept them inactive; but al-Hirah meanwhile fell into Persian hands. In the autumn of A.H. 14 = 635, Al-Muthanna again took the offensive with the purpose of recovering al-Hira, and by his success at Buwaib was able to re-enter the city. The shock of defeat caused the Persians to abandon their internal quarrels, and Yazdajird III became king. When in the following summer the army of their old adversary, Heraclius, was annihilated at al-Yarmuk, the Persians perceived the immensity of the peril threatening

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20. Cf. Martin Hartman, "Zur Wirtschaftsgeschichte des altesten Islam," *OLZ*, VII (1904), p. 422.
21. Baladhuri, 59.
22. *Ibid.*, 21.
23. Caetani, III, p. 171.

them. Both sides began to prepare, and in August of 636 'Umar sent Sa'd b. abi-Waqqas to the East with a large body of troops who were now available owing to the collapse of Greek resistance in Syria. Meanwhile, the Persians, discovering that al-Hirah was the military key to Iraq, had reoccupied that town and fortified it, together with other places once in Arab possession. The issue was settled in a great battle fought a few miles west of al-Hirah at al-Qadislyah in May or June 637. Although fought on a smaller scale than al-Yarmuk, this battle was equally decisive. For the third time the Arabs occupied al-Hirah. In July, the capital of Persia, al-Mada'in (Ctesiphon), was occupied, and shortly afterward the Arabs crushed the remnants of Yazdajird's army at Jalula on the frontier between Iraq and the Iranian highlands.[24]

With this victory, the entire territory of the Tigris-Euphrates valley south of the Jazirah was cleared of Persians forever.

Whether they like it or not, the Arabs not had to establish a permanent form of government in the conquered area. 'Umar's initial step was to select a capital. He learned that the climate at Ctesiphons was bad and the city corrupt, and he felt that a site untainted by non-Muslim elements would be preferable. He found the spot he desired, and on it rose the new city of al-Kufah.

His next step was to establish an administration. The arrangements which Khalid had made did not provide for any direct control by the Arabs, who left that task to the existing municipal officials. Sa'd, however, had defeated the Persian, not the indigenous population. Over vast areas there was now no government at all. It was impossible to demand tribute from the conquered, for the good reason that the conquered were not present to pay it. They had either died or fled. The peasants still remained on the land, to be sure, but in the absence of the legal owners of the land, the peasants could not be expected to sign treaties or collect their own revenue. The Arabs had to do the

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24. Cf. Caetani, III, pp. 705-716.

job themselves. There is general agreement about the main decisions which they took.

The immediate desire and expectation of the conquerors was that after the movable booty had been divided and the fifth sent to Mecca, they should enter into personal possession of the lands. The fighters did not contemplate becoming actual farmers, but they did propose to play the role of landlords and live off the labour of the peasants *(al-'uluj)*,[25] and in the division at least three peasants were to be assigned to each Arab.[26] They had already made a start in this direction, for the tribe of Bajilah, which formed a fourth part of the contingent at the battle of al-Qadasiya, had occupied, in accordance with a promise, a fourth of the Sawad.[27]

While 'Umar's first intention seems to have envisaged such a division of land, he now changed his mind, very probably for the military reasons cited by Abu Yusuf: to garrison the great cities, to fortify and defend the frontiers, and to keep an army in the field required all the available man power. This object would be defeated if large numbers of men were preoccupied with the sedentary responsibilities of the landlord.[28]

The decision 'Umar reached form the subject of many traditions. With the support of 'Uthman, 'Ali, Talhah and ibn 'Umar, he convoked a council of ten of the most respected companions, who assented to his statement: "After subtracting the fifth which I have dispatched for the purpose for which it was intended, I have divided the booty among the people who won it. But I have decided that I should immobilize the land with its inhabitants, imposing on them for it the *kharaj* and on their necks the *jizya* [*jizya* here clearly means poll tax], this *jizya* [*jizya* here clearly means the sum of the land and the poll taxes] being a *jizya* to the profit of the Muslims fighters and of those

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25. Abu Yusuf, p. $14_{13}$ff.
26. Baladhuri, $266_{15}$; Caetani, V, pp. 354-356.
27. Baladhuri, $267_{11}$ff.
28. Abu Yusuf, pp. $14_{13}$-$15_{2}$.
29. *Ibid.*, p. $14_{20\text{-}30}$.

who come after them."[29] For justification 'Umar quoted the Koran, Surah 596–20, the key sentences of which are: "Whatever God has given as spoil [أفاء] to his apostle from the people of the towns,—that belongs to God, to his Apostle, to those of kinship, to the orphans, to the poor, and to the wayfarer, that it be not taken successively by the rich among you," and "those who come after them say, 'O Lord, forgive us and our brothers who preceded us in the faith and do not place in our hearts spite against those who believe.'"[30]

'Umar argued that a division of land among the warriors who had won it would deprive the state of that income necessary for the pensioning of other Muslims, the poor and orphans, and posterity—"those who come after them."— and he claimed Koranic authority to decide against divisions.

Hartmann had severely criticized this passage. In his opinion the verb ... refers not to *jay'* in the sense of the Muslim jurists—that is, to the income from land and poll tax—but to movable booty, and while verses 6–8 relate to this booty, verses 9–10 deal with an entirely different subject—namely, the relation of the *Ansar* at Medina to the *Muhajirin*. Either 'Umar deliberately or through misunderstanding quoted scripture falsely to his own purpose, or the story is a later invention.[31]

It is certain that verses 9-10 do not deal with the same subjects as verses 6-8. It is not so certain that *jay'* could mean only movable booty, since, as van Berchem points out, *jay'* had the general meaning, too, of everything taken from the enemy.[32]

Whether or not 'Umar did recite these verses is a matter of no great weight; what is important is that, whatever his reasons, he decided that in the interests of all the Muslims the land of the Sawad should be the inalienable property of the State. The evidence on this point is complete, precise, and voluminous, and

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29. *Ibid.*, p. 1420-30.
30. *Ibid.*, p. 1515ff.
31. Hartmann, "Zur Wirtschaftsgeschichte," *OLZ*, VII (1904), pp. 415-419.
32. Max van Berchem, *La propriete territoriale et l'Impot foncier* (Geneva, 1886), p. 9.

Hartmann does not deny it.[33]

This point being firmly established: that ‘Umar immobilized the land of the Sawad, the question arises: how did he tax it? He had four different categories of land to deal with:

1. Al-Hirah and other towns which possessed treaties;
2. Estates and villages still in the possession of the former owner, usually a *dihqan;*
3. Estates and villages once belonging to the Sassanid royal family or to the nobility, now without legal owner;
4. Deserted, uncultivated land.

In the case of al-Hirah, the evidence shows that although the town was twice re-occupied by the Persians and twice reconquered by the Arabs, Khalid's treaty remained in force. Yahya b. Adam asserts that al-Hirah paid a fixed sum which the inhabitants divided among themselves "but nothing lay on the heads of men."[34] Furthermore, in al-Hirah the citizens could sell their land, a right belonging exclusively to communities which capitulated on a fixed tribute, without losing ownership of their lands.[35] The treaty with Ullais also remained in force, as did that with the *dihqan* ibn Saluba, who accepted Khalid's order to "pay for yourself and for the people of your account."[36] Wellhausen and Caetani agree as to the authenticity of the arrangement with ibn Saluba.[37] Hence, those people who possessed a treaty providing for the payment of a fixed sum raised this money by whatever means they wished, and after paying it were released from further interference by the Arab government.

The second category of land was the largest in extent and importance. It comprised land under cultivation belonging to large estates and villages controlled by the *dahaqin,* the local

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33. Hartmann, *op. cit.*, p. 465; Baladhuri, 265-266; Mawardi, 302$_{13}$ff; Tabari, I, 2469-70.
34. Yahya b. Adam, ed. Juynboll, 36$_{10}$, Cf. A. Grohmann, "Probleme," *Archiv Orientalni,* V, p. 276, note 2.
35. Baladhuri, 245$_{11-12}$; Abu Yusuf 16$_{9}$.
36. Tabari, I, 2017$_{3-9}$.
37. Wellhausen, *Skizzen and Vorarbreiten* (Berlin, 1899), vol. VI, p. 50; Caetani, II, p. 930, notes 4, 5.

notables. These men had been charged with the administration of local justice and the collection of taxes by the Sassanids. 'Umar proposed to employ them in the same way. There is no evidence that they had been conspicuously loyal to the Sassanids; at any rate a considerable number survived. With these men, however, the Arabs had no treaty, nor were they under any obligations to them. They were regarded as having resisted the conquest. Consequently, 'Umar considered that legal title to their property belonged to the state, but he offered to let them remain in possession on condition that they paid the taxes, and the taxes 'Umar proposed to receive were those formerly paid to Khusro. To discover what the taxes were, 'Umar ordered his representatives to summon certain *dahaqin* and ask them.[38] Next he sent one commission headed by 'Uthman b. Hunaif throughout the Sawad, and another headed by Hudhaifah b. al-Yaman throughout the region east of the Tigris to gather information and statistics about the size and number of properties.[39] These men did not measure each *jarib* of land, since that had already been done by the Persians.

When this information had been collected, 'Umar imposed a land tax, about which there are conflicting reports. According to one version, 'Umar decreed that each *jarib* of land must pay a flat rate of one dirhem in money and one *qafiz* of produce, for the nourishment of troops, without distinguishing between the crops that were grown.[40] Mawardi confirms this tradition, but shows that *in other parts of Iraq* outside the Sawad, the land tax varied according to the crop.[41]

The other tradition asserts that 'Umar taxed lands according to the crop grown. All authorities agreed that vineyards paid per *jarib* 10 dirhems[42] (with the exception that Mawardi again reports that *in other parts of Iraq* the tax on vineyards was 6

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38. Abu Yusuf, $21_{26\text{-}28}$, $49_{5}$.
39. Baladhuri, $269_{2\text{-}20}$.
40. *Ibid.*, $269_{1\text{-}3,\ 6\text{-}7,\ 20}$; Abu Yusuf, 21 $_{\text{penult.}}$
41. Mawardi, $256_{19}$-257.
42. Baladhuri, $269_{16}$; $270_{10,\ 17}$; Abu Yusuf, 20-21.

dirhems[43]). On palm trees the tax was either 10 or 8 dirhems, on sugar 6 dirhems, on green vegetables and clover 5 or 10 dirhems, and finally wheat and barley are mentioned as paying 4 and 2 dirhems per *jarib.*[44]

Tabari tells us in general that 'Umar followed the rates established by Khusro, with the exception that he taxed uncultivated land, and that he collected 2 and not 1 *qafiz* of wheat on each *jarib.*[45]

How is one to reconcile these two traditions? Caetani, as one might expect, rejects the second. "Questi numeri precisi sono da accogliersi con beneficio d'inventario perche respecchiano probabilmente le norme fiscali di tempi posteriori."[46]

The solution of the problem is to be found in a statement of Yahya b. Adam that when al-Mughirah b. Shu'bah was governor of the Sawad, he wrote the caliph that other species of agricultural produce besides wheat and barley grew in the country. He mentioned peas, grapes, green, clover, and sesame, and put a tax of 8 dirhems per *jarib* on these products.[47]

Al-Mughirah had been briefly governor of Basra until he was deposed for scandal in A.H. 16; in A.H. 22 he became governor at al-Kufah. The facts seem to be as follows: The basic Persian tax on grain lands was one dirhem per *jarib*. Vineyards, alfalfa, olives, and palms were taxed, but all other lands were tax free "on which the people could well nourish themselves."[48] Tabari tells us that 'Umar exempted farm taxes the same produce as did the Persians.[49] It seems probable, therefore, that relying on his information, 'Umar applied the basic Sassanid grain tax of one dirhem to *all* lands, in addition to the added burden of I *qafiz* in kind. A few years later, however, still during

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43. Mawardi, 257.
44. Abu Yusuf, 21$_{26-28}$, 49$_{5}$.
45. Tabari, I, 962$_{16}$-963$_{4}$.
46. Caetani, V, p. 369, par. 631, note 1.
47. Baladhuri, 270$_{1-4}$.
48. Noeldeke, p. 245.
49. Tabari, I, 962-963.

the caliphate of 'Umar, in A.H. 22, al-Mughirah called to his attention that large amounts of lands producing other foods than grains were escaping just taxation. Indeed, 'Umar's regulation undoubtedly stimulated farmers to plant other crops more valuable than grain. As a result, 'Umar issued a new series of rates, covering different crops. The fault with the traditions lies in the fact that they represent two separate acts as occurring at the same time. So represented, the traditions are contradictory, but separated into two events, they are true and supplementary. This explanation is supported by the observation twice made by Mawardi that the situation was different *in the rest of Iraq*. The tradition of the flat rate of I dirhem per *qafiz* was too strong to ignore. On the other hand, it was well known that in Iraq the *jarib* was taxed according to its crop. The system of assessment in the rest of Iraq was instituted after the settlement had been made in the Sawad and followed the Sassanian system. Al-Mughirah therefore made the entire system uniform. It must also be remembered that since this was land taken without treaty, the Arab government had every right to alter the rates a at any time, and did so. In the interests of justice, it was unfair to tax poor land as much as rich land. 'Ali ordered thickly sown wheat to be assessed at the rate of 1½ dirhems per *jarib,* and poor wheat at only two-thirds of a dirhem, and he also ordered that vineyards could be taxed only after the vines were more than three years old.[50] The assessment also varied according to the distance of land from the river and from markets.[51]

The land tax in the Sawad was called then, or land tax based on the measured acreage. This was differentiated from the tax based on a percentage of the yearly harvest or ......... finally, there was the ........... which was the fixed amount of money that towns like al-Hirah had agreed to pay.[52]

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50. Baladhuri, 271₄-₁₁.
51. *Ibid.*, 271₁₈-₁₉.
52. Baladhuri, consult the glossary, p. 86 under ; Caetani, V, p. 374, par. 643, note 1; van Berchem, *Prop. Ter.*, p. 45; Mawardi, 260, See Dozy, *Supplement aux lexicons arabes*, vol. II, p. 345.

It should be noted that in the first two definitions *kharaj* means *land tax,* whereas in the third it means total tribute.

The third and fourth categories of land 'Umar had to deal with consisted of the former property of the king and his family, and uncultivated dead land. There were no former owners who could be left in possession of these lands, although on the royal estates the peasants still remained. Therefore, the caliph assumed full ownership of these lands in the same of the Muslim state, and as owner could treat them in any way he pleased. He could have the lands cultivated to the profit of the state, collecting whatever he wished from the peasants; he could give them away; he could sell them; or he could bestow them as fiefs on the politically deserving, and he could determine whether the fief holder should pay the full *kharaj* land tax, or merely the tithe.[53] "'Umar appropriated for himself in the Sawad the land of those killed in war, the land of those who had fled, all the land of Khusro, all the land of the people of his house, all the swamps, all of Dair Yazid, and every confiscated property that Khusro had taken for himself."[54]

'Umar kept this property in his own control, but 'Uthman and his successors used these confiscated lands— the *sawafi*[55]— to gratify the desires of their supporters, who received them as fiefs— ..........[56] When these lands were held by the caliph, he usually collected from the peasants the same amounts paid by *kharaj* land, but the important point is the right of absolute determination which the caliph could exercise.

So much for the land tax. Was there also a poll tax? The traditions are precise and unanimous on the point that all non-Muslims paid a poll tax, with the general exception that the people in treaty towns like al-Hirah paid such a tax only as their

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53. Abu Yusuf, $33_{1}$ff.
54. Baladhuri, $273_{3-7}$; $272_{16-19}$; Abu Yusuf, $32_{22-24}$; van Berchem, 41-44; C.H. Bcker, *Islamstudien*, I, pp. 221-224, 238-240.
55. *Sawafi* means originally "booty set apart for a chief," in this case for the Caliph as chief of the state.
56. Baladhuri, $273_{8}$; $274_{3}$; Abu Yusuf, $32_{16}$; $20_{22}$; $20_{ult.}$-$22_{6}$; $73_{14}$.

own officials assessed it. Specially excepted among adult males from the poll tax were the poor, the unemployed, the blind, the sick, the insane, beggars and the abbots and monks of monasteries, on the principle that those dependent on charity escaped. Women of all ages, and male children not yet at puberty were also exempt.[57] All the rest paid a poll tax graded according to a man's wealth and income in three categories of 48, 24 and 12 dirhems yearly. There is not a single statement in any Muslim authority which contradicts either the establishment of this poll tax, or the rates at which it was assessed.[58]

In spite of this unanimity, Caetani rejects completely the statement that at ʻUmar's orders ʻUthman b. Hunaif collected a poll tax and a land tax. "E chiaro che kharag significa tributo complessivo senza speciale indicazione della sua origine, e che ai tempi di ʻUthman b. Hunayf non esistesse ancora nelle mente dei musulmani quella distinzione tra kharag e gizyah, che era invece ormai stabilita ed universale nel mondo islamico ai tempi dello scrittore."[59]

The argument is that because the terms are synonymous, the Arabs did not establish two taxes, one on land, the other a poll tax. Curiously enough, this quotation from Caetani is in the form of a comment on Ya`qubi, II, 173–175. If we examine the critical part, $174_{12ff.}$ we make the astonishing discovery that neither the word *kharaj* nor the word *jizya* is used. For the poll tax, Ya'qubi says merely "he levied on their necks." Likewise Baladhuri, instead of employing the word *jizya,* states ($269_{9}$) that the tax was "on the heads of men," and again ($271_{13}$), "on the *dahaqin,*" and again ($271_{15}$), "on the head of each man."

Abu Yusuf does not use the word *jizya* either.[60]

In fact, of *all* the authorities which we have cited to prove that there was a poll tax levied on the people of the Sawad, all

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57. Abu Yusuf, $70_{1ff.}$
58. Baladhuri, $269_{9-10}$; $271_{13-16}$; Abu Yusuf, 56, 57, 60, 197; Mawardi, $249_{7-10}$; Ya'qubi, II, $174_{12-14}$.
59. Caetani, V, p. 376, par. 648, note 1.
60. Abu Yusuf, $73_{12-16}$.

use the phrase *on their necks* or *on their heads*, or *on men*. This fact is strong proof for our thesis that regardless of what *kharaj* and *jizya* meant, there were actually two taxes; and these taxes were carefully distinguished when necessary by the phrase *on land*, and the phrase *on the head*, or *on the neck*.

Caetani also asserts that the ratio of 48, 24, and 12 dirhems was not established by 'Umar, but by later caliphs.[61]

On the other hand, Caetani states that the Arabs took over the existing Sassanid system.[62] But if 'Umar took over the Sassanid system, he also took over a part of that system, which was the Sassanid poll tax; and this poll tax, as we have seen, exempted women and children, and furthermore was graded in rates according to the income of the tax payer. If the Arabs took over the Sassanid system, they certainly perceived that it consisted of two sorts of taxes. The best and most concise summary of the Arab settlement is to be found in Yahya b. Adam, 7–8. "The Sawad was at one time in the hands of the *Nabat*, who were then brought under subjugation by the people of Persia, and they had to pay their new masters the *kharaj* [i.e., *kharaj* in its general sense]. When the country was conquered by the Arabs, the latter left the *Nabat*, the *dahaqin*, and all the Sawad in the same condition in which they found it. The Arabs put the *jizya on the heads of men*, and measured the lands of each, which was in their hands, on which they put the *kharaj*. [Here *kharaj* is obviously employed in its specific sense of land tax.] In addition they took possession of all the land not belonging to anyone, and this land became the *Sawafi of the Imam*."[63] The Sassanid tax system had nothing remotely resembling the lump sum tribute; neither had the Arab system. To accept the hypothesis of Caetani and Wellhausen requires the rejection of the entire corpus of Muslim writings on the Sawad.

Since, therefore, it is established that the inhabitants of the Sawad paid a tax on land, assessed according to the crop raised

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61. Caetani, V, p. 381, par, 669, note 1.
62. *Ibid.*, pp. 369-370, par, 633, note 2.
63. *Ibid.*, p. 357, par, 603.

at a fixed amount per *jarib,* that they also paid a poll tax graded according to their income, and that in most instances the local village chiefs, or *dahaqin,* collected this tax, it would be interesting to know how the tax bureau or *diwan*, actually functioned.

Unfortunately, the information on this point is scanty. There is no good description, probably because the authorities were primarily interested in the principles of taxation and assumed that their readers were perfectly familiar with the procedure of collection. The best study of this problem is in the article, already frequently cited, by Professor Sprengling, to which the reader is referred.[64]

Our information amounts to this: After the battle of al-Qadisiyah, all the *dahaqin* of the Sawad came to terms with Sa'd b. abi-Waqqas.[65] In A.H. 16, al-Mughirah b. Shu'bah established the first *diwan* of payments for troops with the aid of the father of the celebrated finance minister, Zadthanfarrukh. The father is frequently mentioned in different sources by different names, transliterated variously as Fairuzan, Birawaz, Biruwan, and Birwaz, in an attempt to reproduce the probable Persian Payroazh, or Payruzan.[66] We are also told the names of several men whose duty it was to receive the collected revenue. [67] In A.H. 20, 'Umar established the *diwan* proper on the Persian model "in which was noted all their receipts and expenditures, nor was anything omitted from it; and the people receiving stipends were arranged in classes so that no disorder could arise."[68] Unlike the *diwan* at Basra, which was for payments only, this new institution of 'Umar probably noted the receipts as well.[69] A comprehensive reform occurred during the caliphate of Mu'awiyah. Ya'qubi is the authority for the statement that Abdallah b. Darraj, a *mawla* of that caliph, was put in charge of the *kharaj* of Iraqin A.H.

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64. "From Persian to Arabic", *AJSL*, LXVI (1939), 175-224.
65. Abu Hanifah ad-Dainawari, ed. Guirgess, $133_{7-8}$; Tabari, I, $2427_{5-6}$.
66. Baladhuri, $343_{13-14}$; Sprengling, 176-186.
67. Baladhuri, $269_{12-13}$; Tabari, I, $2455_{16}$-$2456_{4}$.
68. Ibn at-Taqtaqa, ed. Ahlwardt, $101_{4}$-$102_{3}$; Tabari, I, $2411_{15}$; $2595_{4}$; Baladhuri, $453_{6-18}$.
69. Caetani, IV, p. 369, par. 247; Sprengling, p. 180.

41. He wrote to Mu'awiyah that he had been informed by the *dahaqin* that there belonged to Khusro and his family *sawafi* which were not being taxed by the rules of *kharaj* land, but still yielded some revenue to the *dahaqin*. The register of these lands were preserved at Hulwan. Mu'awiyah instructed ibn Darraj to take an inventory of these lands and to build dams on them. Ibn Darraj did so and was able to increase the revenue by 50,000,000 dirhems.[70] Ya'qubi also states that Ziyad who was governor of Basra from 45 to 50, and of the province from 50 to 53, "was the first to establish *diwan*"; he made copies of the registers, and appointed secretaries correspondence, both Arabs and *mawali* who spoke and wrote well.[71]

These two accounts in Ya'qubi would seem to indicate that despite the assertion that 'Umar confiscated the *sawafi*, his successors were in ignorance of their extent and productivity, and that despite the assertion that 'Umar established the first *diwan* in A.H. 20, no real *diwan* existed until twenty-five years later. There are other puzzling features. Why, for example, should ibn Darraj be informed by the *dahaqin* of the existence of *sawafi* from which the *dahaqin* presumably were making a profit? Sprengling suggests that the *dahaqin* were eager to shift the burden of the collection of taxes from their shoulders to the Arabs.[72] Baladhuri provides an explanation in his statement that ibn Darraj reclaimed certain *mawat*, or waste lands, consisting of swamps and thickets by rebuilding dams that had been destroyed in the great flood of A.H. 6, or 7.[73] It is therefore probable that when Mu'awiyah gave his orders to ibn Darraj, the *sawafi* under discussion were only swamp lands and were not the confiscated estates of the Persian nobility over which 'Umar had assumed direct control. The *dahaqin*, far from desiring to shift the burden of administration from their shoulders to the Arabs, wished instead to profit from the return of these lands

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70. Ya'qubi, II, $258_{12}$-$259_{2}$.
71. *Ibid.*, $279_{1-8}$.
72. Sprengling, p. 184.
73. Baladhuri, $292_{5}$-$293_{4}$.

to a productive status, as is proved by the story that when the dams were destroyed again during the time of al-Hajjaj, the later refused to repair the damage, hoping thereby to injure the *dahaqin,* who, he suspected, were accomplices of the rebel ibn-al-Asa'ath.[74]

How the *diwan* of collection functioned before Mu'awiyah we do not know. There was certainly some organization to check the honesty and reliability of the native collectors, and adequate registers for this purpose were maintained. In Egypt the papyri indicate in part, and the traditions in considerable detail, that a well-rounded system of tax administration existed before the death of 'Umar; and it would be surprising to learn that a less efficient arrangement prevailed in Iraq. Mu'awiyah, however, was the real organizer of the empire and the creator of the bureaucracy. With the aid of Ziyad in the East and of Sarjun ibn Mansur in the West, he established a true finance ministry in the modern sense. Before his time, the revenue from *kharaj* land and form *sawafi* had not been distinguished; both sources of income were paid into the common till and disbursed directly to the Arabs. 'Umar had been very sparing in the granting of fiefs from the *sawafi,* but 'Uthman and 'Ali were far more generous. Mu'awiyah made a careful distinction between the revenue received form *kharaj* land proper and the income derived form the *sawafi.*[75] The latter amounted to 100,000,000 dirhems. Some of this land he gave members of his family, and he established the principle that *sawafi* land generally was in the exclusive control of the ruling house.[76] When Mu'awiyah became caliph it was the general practice that most of the revenue raised in the province should be spent there; indeed, some districts of Iraq had complete financial autonomy. Mu'awiyah had only the income of Syria to count upon. He therefore ordered that each province had to contribute a certain amount to the imperial treasury in Damascus; and by this act, as Lammens has shown, the concept of the treasury as "God's House," all the money of which was to be divided according to

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74. *Ibid.*, 293$_{17\text{-}20}$.
75. Ya'qubi, II, 277$_{12\text{-}16}$.
76. *Ibid.*, 278$_{7\text{-}10}$.

divine law among the faithful, was replaced by the concept of an imperial treasury bureaucratically organized, to serve imperial and political, but not necessarily religious, interests.[77]

This is the activity of Mu'awiyah which Ya'qubi describes; it is impossible to say what innovations were made in the *diwans* of Iraq by him beyond those already existing, but it is clear that from Mu'awiyah on, the system was highly organized.

The fianl problem in connection with the Sawad is conversion. When a native turned Muslim, was he exempted merely from the poll tax, as the Muslim authorities assert, or did his *kharaj* land become tithe land— that is, was he exempted from *all* tribute, as Wellhausen and Caetani believe?

We know that at the time of the conquest many tribes akin to the conqueror professed Islam at once and were from the outset exempt from all except the religious dues. There is no evidence of conversion taking place among the peasantry until the Sufyanid period. The picture is somewhat different for the upper classes.

1. After the battle of Jalula several *dahaqin*, whose names are given, became Muslims. 'Umar did not take the land from their hands, but he removed the *jizya from their necks.*[78] The phrase "from their necks" is an explicit statement that they were exempted from poll tax. The tradition does not say that they were exempted from land tax. One man, named ibn ar-Fufail, was converted to Islam. 'Umar gave him a pension of 700 dirhems a year and inscribed his name in the *diwan* of Khath'am, but he compelled him to pay the *kharaj* if he wished to remain in possession of his land.[79] All the *dahaqin* were pensioned, among them being Fairuz-Hurmuzan,[80] but the specific statement makes it clear that one at least, and by deduction all, paid land tax.

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77. Lammens, *Melanges de la Faculte Orientale* (Beyrouth), VI (1913), 403-406, II (1907), 129ff.
78. Baladhuri, 265 11-14.
79. Yahya b. Adam, 42 14-19.
80. Baladhuri, 457 ult.-458.

2. Certain *dahaqin* of Isfahan, who controlled strategic fortresses, pledged obedience to the Arabs on condition that they paid the *kharaj*; but because they felt shame at the thought of paying the poll tax, they became Muslims.[81] This passage is extremely interesting. It will be recalled that under the Sassanid system, the privileged classes did not pay a poll tax, which was regarded as a mark of degradation. The nobles of Isfahan had of course been exempt before the conquest, and rather than submit to the shame of paying a poll tax, which continued under the Arabs to be a sign of degradation, they became Muslims.

3. A *dihqan* of 'Ain at-Tamr was converted to Islam in the time of 'Ali, who said to him: "As for the *jizya* of your head, we shall remove it, but your land belongs to the Muslims. If you wish, I will give you a pension and appoint you our overseer."[82] Wellhausen accepts half this tradition as true but rejects of course the idea of *jizya* as poll tax.[83]

4. The two caliphs 'Umar and 'Ali left to all those who became Muslim during their caliphate the use of their land, but compelled them always to pay the *kharaj* as in the past.[84]

Such was the case in regard to the Sawad. The evidence suggests that many of those who were exempt from the poll tax in Persian days became Muslims rather than pay it to the Arabs, but that most of these, who had paid the poll tax before, contiuned to pay it and did not become Muslims. As to the towns like al-Hirah and Ullais which paid a lump sum, we have two interesting statements:

1. Two men of Ullais became Muslims, and 'Umar subtracted their *jizya* from the *kharaj* (used in the genereal sense) paid by Ullais. This was because Ullais had submitted by treaty.[85]

2. A man came to 'Umar and said that a certain piece of land, which he described, was taxed a greater *kharaj* than that

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81. *Ibid.*, $313_{20}$-$314_{3}$.
82. Yahya b. Adam, $43_{15-18}$; Caetani, V, p. 422, par. 746.
83. Wellhausen, p. 183, note 2.
84. Yahya b. Adam, $43_{8-9}$; Caetani, V, p. 422, par. 747.
85. Yahya b. Adam, $71_{3-15}$; Caetani, V, p. 423, par. 751.

which had been levied. "I can do nothing," said 'Umar, "because these people have submitted by treaty."[86]

The traditions indicate that 'Umar was willing to reduce the fixed tribute sum of treaty towns to compensate for coversion, but that he would not compel the assessors of such a town to tax land on the same basis as *kharaj* land taken without treaty.

Let us now examine the opinion of the jurists. They reflect in their statements the two historical facts of the conquest. The first fact was that territory fell into Arab hands by written compacts containing varying conditions, chief of which was always the stipulation that yearly a certain sum of money had to be paid. The error made by Wellhausen and Caetani is the assumption that this was the *only* kind of settlement made. The second fact was that in many other instances the Arabs encountered a foe unwilling to yield, and a government which refused to surrender. When at length final victory rewarded the Arabs, the government. so to speak, either lay dead on the battlefield or had fled. There could be no treaty, for there was no one with whom to make it. The conquerors therefore had to organize this land themselves. Where the former landowners were still alive, they were permitted to keep the land in their possession, on condition of paying a land tax which the Arabs, not they, determined. Was this land held in full property right or were the owners merely possessors, while the legal owner was the Muslim State? Caetani vigorously defends the former view.[87] It is true that ordinarily the former proprietors seem to have enjoyed full rights. They could not be dispossessed, they could bequeath their holdings to their heirs, and they could buy land from and sell it to one another. There were two limitations, however: first, the possessors had to pay the *kharaj* assessed and altered from time to time by the caliph; second, they could not place the land in that situation which made it legally exempt from the *kharaj*—

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86. Yahya b. Adam, $36_{21}$-$37_{1}$; Caetani, V, p. 425, par. 757.
87. Caetani, V, pp. 427-428; but cf. Wellhausen, p. 19.

that is, they could not sell it to a Muslim and they could not escape the *kharaj* by becoming Muslims themselves, *unless* (and this is very important) the caliph or his governor authorized such a step. These two restrictions resulted from the common feeling of the Arab conquerors that they had actually taken over the lands by force and therefore through their state exercised full property rights over them. It cannot be denied that in the the conquest they had done what they felt they had done. Therefore, a Muslim convert in a treaty town presented one problem, and a Muslim convert living on state land presented another.

This is the opinion of Abu Yusuf:

A. A non-Muslim people make a treaty, the terms of which define their rights, their obligations, and their taxes:

(1) They pay *kharaj* (used in the general sense of stipulated money taxes);

(2) They are protected;

(3) The landholders can sell or bequeath the land to one another.

(4) Their *kharaj* cannot be increased above the stipulated amount.

B. Land is taken by force and no treaty is made:

(1) The caliph can divide it among the conquerors, and then it becomes tithe land;

(2) The caliph can leave it to the inhabitants as 'Umar did in the Sawad; then it is *kharaj* land;

(3) The landowners can sell or bequeath the land to one another;

(4) They have to pay the *kharaj* set by the caliph, but this land tax cannot legally be more than they are able to pay;[88]

(5) The caliph has the right to decrease or increase the *kharaj;*

(6) Without the caliph's permission *kharaj* land may not be transferred into tithe land.[89]

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88. Abu Yusuf, 35$_{27}$-36$_{3}$.

89. *Ibid.*, 49$_{2-3}$, $_{23-26}$.

When a man living on *kharaj* land of category B becomes a Muslim:

1. He is freed of his poll tax ("*jizya* from his head");

2. He has a choice about his land:

(a) He can continue to live on his land, but in that case must pay *kharaj*;

(b) He can leave his land and thus escape paying the land tax. If he does leave his land, (i) the caliph takes possession of it in the name of the Muslims and joins it to lands already in the caliph's direct control, such as lands belonging to the Persian nobility, lands of those killed in battle, lands of fugitives, and lands not registered in anyone's name; (ii) the caliph has full right of disposition: he can give the land to someone else to manage for any sum he designates; he can administer it himself, and he can give it as fief.[90]

If a man living under category A, where a treaty exists defining the amount of tribute, becomes a Muslim:

1. He escapes both land tax and poll tax;

2. His land becomes tithe land;

3. The amount owed yearly by his community should legally be reduced.[91]

If, however, the treaty does not provide for the payment of a fixed sum, but stipulates that the people must pay *kharaj* on their lands, and a poll tax, the converts:

1. Escapes the poll tax,

2. Continues to pay the land tax, or

3. Leaves his land to the others and emigrates.[92]

The three important points that emerge are:

1. The jurists held that in the case of land taken by conquest, without treaty, that land belonged to the state.

2. Conversion freed a man of poll tax but not of land tax. *The convert could, however, escape his land tax and thereby all*

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90. Yahya b. Adam, 812-21.

91. *Ibid.*, 715-16.

92. Yahya b. Adam, 716-19; Caetani, V, p. 384, par. 676; p. 423, par. 751; p. 425, par. 757.

*tribute if he left his land and emigrated to the city.*

3. The caliph had the dispensing power to permit *kharaj* land to become tithe land.

Mawardi holds these three views, asserting that 'Umar immobilized the lands of the Sawad to the profit of the Muslims, but left it in the hands of the former proprietors on condition that they paid *kharaj*—a tax which was equivalent to rent. The right of property in the Sawad could not be sold, but the enjoyment of property could be sold.[93]

In the matter of the rights of the caliphs, conflicting opinion is to be found among the jurists. These conflicts existed, not because the jurists wished to establish a rigid, uniform system to harmonize with their own experience, but because the historical practice of early times varied. The confusion of the jurists is an honest confusion: they had genuine evidence from which different conclusions might be drawn, and *they did not suppress* this evidence. 'Umar, for example, had decreed that *kharaj* land was inalienable: this was a fact. He had, however, presented *Sawafi* land to Nafi' as a fief,[94] and during his reign many fiefs were given, some of which may have been from *kharaj* land.[95] 'Umar's sucessros were far more lavish in their gifts, particularly 'Uthman. These were historical facts. The problem facing the jurists was tthis: 'Umar decreed one thing, but both he and his successors from time to time granted exceptions from the decree. Hence there arose the doctrine of the caliph's dispensing power. The reason why the caliph could dispense was the fact that he *had dispensed.* Abu Yusuf perceived this very clearly; later jurists did not, and their opinion was divided, according to which group of true historical traditions they chose to accept. Thus while 'Umar forbade the transformation of *kharaj* into tithe lands, the evidence is overwhelming that Muslims did purchase *kharaj* land on which they refused

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93. Mawardi, 303₁₇.
94. Baladhuri, 351.
95. Caetani, V, pp. 405ff.

to pay more than the tithe. Caetani has seized on this fact with great enthusiasm as a proof that conversion freed a man of all tribute. But the granting both of land, and of the permission to buy land, to the most distinguished companions of the Prophet and to the outstanding warriors and members of the Arab aristocracy was one thinng; and the bestowal of full equality on the peasantry of Iraq, who became Muslims for financial gain, was quite another thing. Neither 'Umar nor his succcessors, whatever the principle, would have attempted to make men like Talhah, Az-Zubayr, or Sa'd b. Abi-Waqqas pay *kharaj*, but this is no argument that the subjected peoples of Iraq received the same.

On the contrary, the theme of Wellhausen, Goldziher, van Vloten, and all the other hisrorians of the Arab emipre is that in sipte of the principles of the Koran, there was not equality with the Muslim community. The Arabs of the conquest formed a ruling aristocracy with special rights and privileges, which they emphatically did not propose to share with the *mawali*. From this circumstance resulted most of the civil disorder during the Umayyad period.

Further evidence on the matter of conversion, which illuminates the texts of the jurists, comes from the time of al-Hajjaj, A.H. 75-95. There are three statements about al-Hajjaj:

1. There dwelt in the chief cities many *mawali,* who had come from the villages of the Sawad. Al-Hajjaj compelled them to return to their villages and rural districts, and he placed the poll tax *on their necks* in the same manner as it used to be taken from them when they were infidels.[96]

2. During the revolt of Ibn Ash'ath, the *mawali* in Basra had been a source of danger. They were numerous and powerful, Al-Hajjaj wished to disperse them so that they would no longer form a community. He said therefore, "You are barbarians and strangers. You belong in your towns and villages." He dispersed

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96. Tabari, II, 1435$_{4\text{-}8}$.

them, destroyed their unity, sent them wherever he pleased; and he branded the name of the place where each man was sent upon his hand.[97]

3. 'Umar ibn 'Abd-al-'Aziz removed the *jizya* from those in Egypt who had become Muslims. The first man who took the *jizya* from converts was al-Hajjaj b. Yusuf.[98]

In the Islamic community, the idea of citizenship as a political concept meant not membership in the Muslim state, but membership in a tribe; therefore, when a non-Arab became Muslim, he acquired political significance— if at all— by becoming the client or *mawla* of a patron or a tribe. As such, both legally and in fact, the convert was placed in an inferior status. If he were a man of intelligence and ability, if he were literate, if he had belonged to the aristocracy of his own people, his lot was not unpleasant, and both wealth and a distinguished career might reward him. Such was the case of many of the *dahaqin,* some of whom were actually given stipends. The governor of Africa in 101 was a *mawla,* Yazid ibn Abi Muslim; the collector of taxes in Egypt, 'Ubaidallah ibn al-Habhab, was a *mawla.* So were Jababa, governor of Kirman, Harun ibn as-Siyawash, commander in Khurasan, Nizak ibn Salib, governor of Shash, and Salih ibn 'Abd-ur-Rahman, finance minister under al-Hajjaj.[99] The most important adiminstrative bureau chiefs and almost all the secretaries, advisers, clerks, estate managers, and business agents of the government and of individual Arabs were *mawali.* Other *mawali* fought with their patron in battle and received from him both wages and maintenance, while he in turn collected an additional stipend registered in the *diwan* to cover their expenses.[100]

Converts in this class had few grounds for grievance. The other converts of the lowest classes— ignorant, poor, squalid

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97. Ibn-'Abd-Rabbihi, *Iqd* (Cairo, 1321), II, p. $68_{30}$; Wellhausen, p. 153.
98. 'Abd-al-Hakam, $155_{20}$-$156_{3}$; Maqrizi, I, p. $77_{ult.}$
99. Tabari, II, 1457, 1693, 1695, 1306.
100. Nicolaus Fries, *Das Heereswesen der Araben zur Zeit der Omaiyaden nach Tabari* (Tiibingen, 1921), p. II.

people of peasant origin— hand flocked to the cities, especially to al-Kufah and Basra. There they were treated with scorn and contempt. Tabari calls them the dregs of society, and also the mob,[101] while Hasan al-Basri styled them "the anonymous" and "the foolish."[102]

These people, however, were the useful tools of any scoundrel, Kharijite or Shi'ite, who wished to rally them to support his political ambitions. The promise made to them was usually equality with the Arabs on the state pension lists.

Al-Hajjaj, therefore, decided to employ violent and arbitrary measures to end the political menace of these *mawali*, and as the reports show, he rounded them up and sent them back to their villages. This was not all. He reimposed the poll tax on them, and that it was the poll tax is made clear by the phrase "*jizya* on their necks." The act was unwarranted and strictly illegal, a fact reflected in the general tone of all three accounts. There is also a clear implication that before al-Hajjaj, conversion did free a man from the burden of his poll tax.

The accounts say nothing about the land tax, but Wellhausen is right when he argues that these *mawali* did not pay land tax either, but were compelled to do so by al-Hajjaj when he drove them back to the land.

Does this prove, however, that conversion freed the *mawali* of land tax *too*, that they were freed of *all* tribute? Far from it.

The proof of this lies in the question: Why had these peasants left their villages to emigrate to the cities? Was it to secure pensions? Scarcely, since the evidence shows that they received no penisons; and if they had received them, surely they could have had their pensions in the country as well as in the city. Was it in response to the lure of city life and to the hope of making money? This is improbable, since there could not be much lure about a life of social inferiority, nor much hope for a peasant to compete with the artisans and merchants of the city. All they

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101. Tabari, II, 1683.
102. Tabari, II, 1400.

could expect was a living earned by the performance of menial tasks. Why, then, did theses peasants not remian on their lands, exempt from both land and poll taxes, to engage profitably in the one kind of labour— agriculture— for which they were trained? The answer is clear: Conversion did not exempt them from the land tax. The land belonged not to them, but to the state. On the other hand, as Muslims, they were not bound to their lands, and if they deserted them and flocked to the city, they naturally were exempt from the land tax, and hence from all tribute. This, in fact, was what had happened, and it was against this practice that al-Hajjaj acted in his illegal fashion. The right of the convert to emigrate from *kharaj* land to escape his taxes is specifically acknowledged by the jurists, as we have seen, but the right of exemption from land tax if he stays on his land is also specifically denied.[103]

Another tradition states: In al-Fustat there were some lands whose inhabitants became Muslims when the Muslims arrived, an other lands which had passed from the hands of the people to Muslims by gift, or for some other reason, or by the transfer of property; and this land became tithe land, when it formerly had been *kharaj* land. Al-Hajjaj made it *kharaj* land again. Then 'Umar ibn 'Abd-al-'Aziz made it tithe land again. Then 'Umar ibn Hubairah made it *kharaj*. When Hisham was caliph, he made some tithe land again, and al-Mahdi made all of it tithe land.[104]

The land of those people who had become Muslim at the conquest should not legally have been anything but tithe land; as to the rest of the lands, obviously *kharaj* land proper, we have in this account an excellent illustration of the point made by the jurists that the caliph or his agents had the dispensing power and could act in an arbitrary fashion. As Becker has pointed out. "Der Gegensatz von Theorie und Praxis war naturgemass in einem Staatswesen, das nicht nach dem Kanon der Rechtslehrer, sondern absolut willkurlich regiert war. Diese Tatsache hat das

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103. See above, pp. 35ff.
104. Baladhuri, p. 368₃-₈.

Staatsrecht durch Ausbildung der Lehre von den Rechten des Imam anerkannt. Der Imam, der die Gemeinde verkorperte, bekam namlich theoretisch, besonders in Grundbesitzfragen ziemlich unbeschrankte Befugnisse, sofern nur seine Massanahmen im Interesse der Gemeinde lagen."[105]

To summarize the facts about taxation in the Sawad:

1. With the exception of a few towns paying tribute by treaty, no tribute in a lump sum was levied by the Arabs, as Wellhausen and Caetani assert.

2. The owner of the land was the Muslim state; the possession lf the land remianed in the hands of the former owners.

3. The transfer of ownership of land from the state to an individual, either through sale to a Muslim, or through the comversion of the possessor, was illegal unless the caliph permitted such transer.

4. The caliph did, when it suited his purpose, permit the alienation of state land. He did not permit such alienation as a general rule.

5. Land was taxed according to its crop at a sum per unit area which the caliph determined, and which he could and did alter.

6. Non-Muslims paid a poll tax graded in amount to reflect their income.

7. In case of conversion, a man was freed of his poll tax alone. The poll tax was regarded by the Persians as a mark of inferiority and continued to indicate a degraded status under the Arabs.

8. A convert had to pay his land tax while he stayed on his land. If he emigrated he was released from the burden. For this reason, many converts flocked to the city.

9. In the case of treaty towns, taxes were assessed by the agents of the inhabitants, not of the Arabs.

10. If there was widespread conversion within a treaty town,

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105. C.H. Becker, "Die Entstehung von 'Usr and Harag Land in Agypten," *Islamstudien*, I, p. 219; *Z.A.* XVIII, 302-303.

the caliph had the power to reduce the amount of the tribute. He was not compelled to do so. He could not increase the tribute.

11. The system described above applied uniquely to the Sawad. As the reader will see, the conditions in Syria, in Egypt, and in Khurasan were different from the Sawad. The system in the Sawad, however, is the one which was most familiar to, and most frequently described by, the jurists.

12. The facts stated above correspond to the statements of the historians and the jurists.

# 3

## MESOPOTAMIA

When the Arabs had completed the conquest of Syria and the Sawad, there remained a wedge still controlled by the Greeks which separated the two territories; this was Mesopotamia, or the island— al-Jazirah— of which the capital city was Edessa— ar-Ruha. This wedge, inserted across the trade route from the Persian Gulf, severed the normal lines of communication, and for political, geographic, and economic reasons the Arabs could not suffer the Greeks control of this terrtory. Furthermore, there had been a considerable infiltration of Arab tribes into this area over a long period.[1]

These facts were so obvious to the commander of the Greek garrison at Edessa that, action on his own responsibility, he hastened to Aleppo where he negotiated a treaty that fixed the Euphrates as a boundary which the Arabs agreed not to cross. In return, they were to receive an annual tribute. It is hard to believe that Mesopotamia could lnong have survived, despite this agreement. It was not therefore a matter of great importance when Heraclius repudiated the work of his governor, deposed him, and appointed a certain Ptolemy in his place. This act of the emperor was the *casus belli.*[2]

Consequently in A.H. 18, 'Lyad b. Ghanm led an army against ar-Raqqah.

According to Baladhuri, Lyad reached the city at the critical period of the harvest, and after a few days the besieged, rather than lose their crops, asked for terms. The Arab commander emphasized the fact that this request came after a futile resistance and that capitulation was the result of conquest. "The land is ours: we have trod upon it and secured it," he said. The treaty which he signed stipulated that the inhabitants should enjoy security of their goods and freedom of worhip. In return they were to pay a sum of money based on a poll tax of one dinar on

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1. Caetani, *Annali* IV, pp. 32-33.
2. Theophanes, *CSHB*, I, p. 521; Cedrenus, *CSHB*, I, p. 751; *Chronique de Michel le Syrien*, ed. J.B. Chabot, vol. II, Fasc. III, p. 426.

every adult male; as usual, women and children were exempt. The inhabitants were also to deliver a stated amount of wheat, oil, vinegar, and honey. Finally, Lyad exercised his right of conquest to seize a certain amount of land which he assigned to Muslims as tithe land.[3]

The capitulation of ar-Ruha (Edessa) is described in some detail by Abu Yusuf. Lyad encountered no resisteance whatever from the villages and the country folk, but the city itself withstood a long siege, in the course of which the governor and most of the Greeks managed to escape. The natives who remained then offered to surrender, but only on terms which they themselves might propse, Lyad informed Abu 'Ubaidah in Syria of the negotiations and received permission to act on his own judgment. When, however, the natives of ar-Ruha learned that their peace feelers would be accepted, they split sharply into two camps. One side wanted to have a *kharaj* levied which would be in proportion to income; but the other group, composed of the wealthy who possessed concealed goods and sources of income which would be taxed by the proportional *kharaj*, demanded a fixed *kharaj* calculated on a per capita basis. The later group prevailed, and 'Lyad accepted their terms. "God knows if these details are true, but it is certain that a treaty was concluded and that the city was taken by its terms."[4]

The settlement agreed upon at ar-Ruha was embodied in the other settlements made elsewhere in Mesopotamia. Each city had to pay a sum of money to be raised by a poll tax of one dinar each on every male, plus a contribution of two *modii* of grain, and two *qists* each of oil and vinegar.[5] These provisions are confirmed by Baladhuri.[6]

There are two points of special interest in this account. The first is the suggestion that a fixed tribute played into the hands of the wealthy; the second is the separation of the cities with their dependent territories, and the rural districts taken without resistance, into two categories. Abu Yusuf states that all the villages and country districts surrendered unconditionally without offering even a token resistance, the inhabitants stating that they were willing to accept the terms imposed on the neighbouring cities. Later, however, the government placed on the countryside the exclusive burden of providing food for the *jund* (the army).[7] The motive for this charge was that the country people were naturally better able to pay the tax of two bushels of wheat and two *qists* of oil

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3. Baladhuri, 173 11-16.
4. Abu Yusuf, 23 14-15.
5. Abu Yusuf, 23 29-30.
6. Baladhuri, 174 10-14.
7. Abu Yusuf, 23 17-20.

and vinegar. If, therefore, the country people had to bear the exclusive burden of providing the tax in nature, it would seem proper to assume that the city people had the exclusive burden of paying the money tax. This same distinction between city and country appears in two traditions on the authority of al-Waqidi that all the cities of Mesopotamia were taken by treaty and all the countryside by force.[8]

A third point of very great interest is that the taxes assessed were, by comparison with those in other parts of the empire, extremely moderate. There was no land tax in money at all, but only a contribution of produce. The poll tax of one dinar was low.

These three points are strikingly illuminated by the events which occurred during the reign of 'Abd-al-Malik. According to Dionysius of Tellmahre, "In the year 1003 (691–2) 'Abd-al-Malik made the *ta'dil.*[9] He published a severe edict ordering each man to go to his own country to his village of origin, to inscribe there on a register his name, that of his father, his vineyards, olive trees, goods, children, and all that he possedssed. Such was the origin of the tribute of capitation and of all the evils that spread over the Christians. Up untill then the children of Hagar commenced to impose Egyptian servitude on the sons of Aram ... This was the first census made by the Arabs."[10]

Michael the Syrian mentions a census, but dates it six years later.[11]

By itself, this passage seems incredible. This census was not the first made by the Arabs, nor was this the first capitation tax. The statement that "before this time the kings had taken tribute from land, not from men" is in direct contradiction with the one dinar poll-tax rate which 'Lyad is reputed to have imposed.

Abu Yusuf supplies the correct explanation. Abd-al-Malik sent Dahhak b. Abd-ur-Rahman to Mesopotamia to reform the tax system. Dahhak began by taking a census of men and of property. He first calculated the average gross income of the men, from which he deducted the cost of food, clothing, holidays, and reasonable entertainment. He then determined that each adult could pay a tax of four dinars. He abolished the tax *in nature* on land and substituted a fixed tax per unit area in *money* on land within a days journey of the city market. Land

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8. Baladhuri, 175$_{5-10}$.
9. Chabot, translates "imposa les Syriens." The word ta'dil as applied to taxation is described and defined in the famous passage of 'Ab-al-Hakam 152$_{16ff}$ as a *kharaj* based not on a fixed and immutable tribute, but on a careful survey and assessment of lands and people.
10. *Chronique Denys de Tell-Mahre*, ed. J.B. Chabot, vol. I, p. 10.
11. Michael the Syrian, II, p. 473.

which was more remote paid one half as much.[12]

The Syriac account immediately becomes intelligible in terms of the information given by Abu Yusuf. When the poll tax was increased 400 per cent on all city dwellers, and when the people living in the country who formerly had been compelled to pay no money at all, but only a contribution in produce, now had to pay a money tax, it is easy to see how this reform might be described as the beginning of the capitation tax.

The description of Mesopotamia by Abu Yusuf thus shows three stages in its tax history. In the first stage there was a tax of one dinar plus two bushels of wheat and two *qists* of oil and vinegar levied on each adult male. In the second stage, the system was adjusted so that the country dwellers provided all the food-stuffs and the city dwellers all the money. In the third stage was the sweeping reform inaugurated by Abd-al-Malik. This picture of historical development is a nice criticism of Wellhausen, Caetani thesis that the jursts, including Abu Yusuf, described only the rigid practices of their time, but attributed these practices to an earlier origin.

It is of extreme importance to note that the tax system of Mesopotamia was different in its essentials from that of the Sawad.

Mesopotamia was taken by conquest and hence like the Sawad was *kharaj* land, over which the Arabs claimed the right to alter the nature of the taxes. We have seen that they did alter them. They also confiscated property on which they settled Muslims and made this property tithe land. On the other hand, in Mesopotamia the Arabs dealt with a number of municipal governments. In the Sawad there was no government to deal with. But neither was a city like ar-Ruha the same as a city like al-Hirah. The people of al-Hirah capitulated *before conquest* and agreed to pay a flat sum of 60,000 dirhems, which the Arabs promised not to increase. This sum they could raise in any manner they pleased. But ar-Ruha and the other cities of Mesopotamia asked for an armistice after military resistance had become hopeless. They were required to pay not a fixed amount of tribute but a poll tax in money and a contribution of produce which increased or decreased with the population. Furthermore, the Arabs did not consider themselves bound in perpetuity to adhere to their agreement, for the land, taken by force, was at the disposal of the Imam. The agreement with a place which surrendered voluntarily and negotiated a treaty for a fixed amount neither to be increased nor decreased in perpetuity was called *'ahd*: the agreement

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12. Abu Yusuf, p. 23ult-247.

with a place like ar-Ruha which surrendered *after conquest* on a treaty was called *sulh*. The Arabs did not make much differentiation between *sulh* lands and *kharaj* land proper during the Umayyad period; but the *sulh* lands had their own native administration, while *kharaj* lands were closely regulated by the Arab *diwans,* as in the Sawad.

There are unfortunately no specific instances of conversion reported in Mesopotamia. According to the practice followed elsewhere, however, the convert would be freed of his one-dinar tax, and after the reform of 'Abd-al-Malik of his four-dinar tax, but if a land-holder, he would still be compelled to pay his land tax, with the option, of course, of deserting his land and emigrating elsewhere.

# 4

## SYRIA

The tax administration of Syria, like that of the Sawad, can be understood only in terms of the events of the conquest and of the existing Byzantine fiscal machinery. The study of the apparently conflicting traditions in Baladhuri, Tabari, and the Muslim jurists leads only to confusion if this study is divorced from the history of the conquest, but once it is understood that Hims, for example, was four times besieged and three times capitulated, and if an investigation is made of the attendant circumstances of each capitulation, it is then a simple matter to assign the proper tradition to the proper capitulation, and contradictions in the sources disappear. This same phenomenon is also observed in the case of Damascus, which was taken on two different occasions. After the first attack, the Arabs negotiated a temporary agreement providing for the payment of tribute; after the second attack they established a permanent regime. The historical reconstruction of the events of the conquest would be impossible were the Muslim authorities as biased and stereotyped as they are accused of being. Fortunately for us, these writers, instead of making a final satisfactory synthesis, report with commendable impartiality the facts as they knew them, and from these facts it is possible for us to make our own synthesis with some degree of assurance.

The chronology of the conquest of Syria has been worked out by de Goeje, Miednikoff, and Caetani as follws:

1. After the Arabs had taken Busra, they dispatched an army south of the Dead Sea. This army made contact with the Greeks at Ajnadain, located at the apes of an inverted equilateral triangle formed on a line drawn from Jaffa to Jerusalem. The Greeks were defeated on 28 Jumada I, A.H. 13 = July 30, 634. As soon as the Greek forces were withdrawn to the north, the unprotected towns and villages without fortifications and garrisons strong enough to resist a siege voluntarily offered tribute and submission in return for a guarantee of protection. Five months passed without other activity than these negotiations.

2. In January of 635, an Arab raiding force stood before Hims, and

the inhabitants made a treaty providing for the payment of tribute in return for the security of their lives, goods, and farm lands. This was the first capitulation of Hims.[1]

3. At the same time the Arabs moving north in Palestine again encountered the Greek army at Fihl, east of the Jordan and a short distance south of the Sea of Galilee. They again defeated the Greeks January 23, 635. This victory opened the way for a march of Damascus.

4. En route to Damascus the Arabs defeated the Greeks for a third time at Marj as-Saffar in late February.

5. The first siege of Damascus began on March 11, 635. The Greek commander left the city in charge of his lieutenants and retreated to Hims, which passed from Arab to Greek hands.

6. The Arabs hastened to Hims in the hope of defeating the Greek forces before they could be joined by the main army under Heraclius. They won a skirmish at Bait Lihya, but were badly routed before Hims on May 26, 635. The Arabs then retired to Damascus where they in turn were besiged outside the city.

7. On August 10, 635, the Arabs defeated the Greeks decisively before Damascus.

8. When the Damascenes realized that there was now no hope of Greek aid, they offered to capitulate. They agreed to pay tribute and in return received security of lives, goods, and churches. The surrender took place in Rajab, August 21-September 19, 635.

9. The Arabs then sent a *third* expedition against Hims, which for the second time passed into Arab hands in December-January of 635-636.

10. In the late spring of 636 Heraclius advanced with an overwhelming force and the Arabs were compelled to evacuate both Hims and Damascus.

11. The decisive battle of the war was fought at al-Yarmuk in Rajab— A.H. 15 = August 636— where the Greek army was annihilated.

12. As the result of this victory, Hims for the third time and Damascus for the second time passed finally into Arab hands.

13. The next year, 16 A.H., 637, practically all of Syria and of Palestine fell into Muslim hands.[2]

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1. T. Noeldeke, "Zur Geschichte der Araber im I Jahrhundert D.H. aus syrischen Quellen," *ZDMG* XXIX, PP. 76-82. Cf. Caetani, III, pp. 191-192, par. 203.
2. This account is based on the exhaustive reconstruction made by Caetani, III, pp. 184-185, 191-202, 310-324, 326-441, 494-618.

Let us now examine the Byzantine tax system of Syria. The information is scanty and comes almost exclusively from deductions made from surviving Greek and Syrian law codes.

The main features of the Byzantine fiscal institutions in Syria date from the reforms of Constantine and of Diocletian. The latter emperor had caused a census to be made of lands and people resulting in the rough division of the country into units, equal not in acreage, but in the value of the crop produced. The unit was called *iugum*; each *iugum* paid the same fixed tax. The census took note of the number of *iugera* of each municipality with its dependent lands, villages, and estates; and once a year when the basic tax per *iugum* was announced, the municipal *curiales* were compelled to collect a sum equal to the basic rate multiplied by the number of *iugera* ascribed to the municipality.[3] The keystone in the fiscal structure, then was the municipality; and this fact explains why the Arabs in taking Syria made not one but many treaties.

The description already given forms only a part of the picture. Besides the publicly owned city and village lands there were imperial estates, private estates held under privileged tenure, and small holdings of free peasants. The actual farm labour was done in part by freemen, in larger measure by *coloni* attached to the soil. The interrelationships were also highly complex: a *colonus* holding a parcel of land belonging to a certain possessor might himself be the owner of a plot of land elsewhere. Moreover, the state had for centuries been accustomed to grant land on a perpetual lease, and thus there arose after the fifth century that practice which permitted a man to acquire uncultivated waste land in perpetual tenure for himself and his heirs against the obligation of cultivating the land and paying a fixed rent. The Arabs continued this custom, which was called *emphytenusis*.[4]

The Byzantine system gave rise to abuses which affected particularly the municipal *curiales,* who were made responsible annually for a specified sum of money, and if, as was frequently the case, tax-paying land passed from their control, the burden on the rest of community was increased by that amount.[5] It was not uncommon for certain estate holders to acquire the right to pay their taxes directly to the imperial govern-

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3. J.B. Bury, *History of the Later Roman Empire* (London, 1923), vol. I, pp. 46-48; Otto Seeck, "Die Schatzungsordnung Diocletians," *Zeit. für Social und Wirtschaftsgeschichte* IV (1896), 275ff; K.B. Bruns and E. Sachau, *Syrisch-Romisches Rechtsbuch* (Leipzig, 1880), p. 37, par. 121; pp. 286-288.
4. J.B. Bury, *op. cit.*, vol. I, pp. 57-58.
5. Fancis de zulueta, *De Patrociniis Vicorum* (Oxford Studies in Social and *Legal History)*, Paul Vinogradoff, ed. (1909), pp. 10-11.

ment without the mediation of the *curiales*. This right was called *autopragia*, and the estates were called *agri excepti*. They belonged to the nobility and the church. These estates were not tax exempt by any means, but since they were outside of the municipal system, where the burden was constantly increasing, they were in a distinctly favourable position, with the result that adjacent landowners and even entire villages perceived the financial advantage of submitting themselves and their peoperty as clients to the patronage of the proprietors of the *agri excepti*. Thus the lands of the great patrons were augmented—which was the motive that induced them to become patrons in the first place; the tax burdens of their clients were reduce and the municipal *curiales* became unable to meet their obligations. The imperial treasury suffered as a result, but despite legislation the Emperor was unable to suppress the patronage movement. Since in this legislation the clients are described as *coloni, vicani, agricolace, rustici, possessores, homologi coloni,* and *metrocomiac*, it is clear that they represented not merely peasants bound to the soil, but almost all classes.[6]

There is no way to estimate the relative number and extent of municpal, ecclesiastic, private, and imperial properties in Syira, or of autopract land. Caetani is inclined to believe that municipal land were very extensive, ecclesiastical property considerable, and imperial and private estates neither large nor numerous. This opinion is derived from the fact that the Umayyads, when they conferred fiefs, did so commonly in Iraq, and rarely in Syria, and that such fiefs were created out of *sawafi*—i.e., out of abandoned imperial and private holdings.[7]

To Caetani's opinion one may object (1) that the Umayyads as a matter of family policy kept the *sawafi* in their own hands; (2) that politically it was most desirable to have Arabs loyal to the ruling house in occupation of fiefs in Iraq; and (3) that the absence of a Syrian tradition comparable to the Iraqian, Medinan, and Egyptian traditions in the surviving records may explain our ignorance of Syrian fiefs.

The fact is that there is no basis for making even a rough estimate, either of the types of land or of the proportionate numbers of the different classes of the population.

In addition to the land tax already described, was there also a poll tax? The dispute over this question affords an interesting sidelight to the Muslim poll-tax controversy.

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6. Zulueta, *op. cit.*, p. 14; George McLean Harper, Jr., *Village Administration of the Roman Province of Syria* (Princeton, 1908), pp. 58-62.
7. Caetani *Annali* V, pp. 438-439, par. 776.

Everyone agrees that there was a poll tax in the early Emipre. It was levied, according to Ulian, on all males 14 to 65 years old and on females of 12 to 65.[8] Piganiol and Thibault maintain that the *tributum capitis* was abolished by Constantine,[9] but Ferdinand Lot, in an interesting study which seems to have escaped the attention of most reviewers, tries to prove that there was a poll tax at the epoch of the Arab conquest.[10]

Lot's evidence is as follows:

1. An order of Diocletian, *circa 290,* to the governor of Syria forbaded the collection of any additional tax from the rustic pleb living outside the city walls who had paid his poll tax and his *annona* (Cod, Just, XI, 55.1). Although this order was made before Constantine's time, Lot asks why it is still included in the Code of Justinian (Lot 13-14).

2. A law of Constantine exempts the urban pleb from poll tax (Cod. Theod. XIII, 10.2.Cod. Just. XI, 49).

3. A law of 368, or 370, frees "*a plebeiae capitationis injuria*" women who have taken the vow of chastity, widows past the age of a second marriage, males under twenty, and unmarried women (Cod. Theod. XIII, 10.4) (Lot 15).

4. A law of 374 frees masters of painting from the poll tax (Cod. Theod, XIII, 4.4).

5. A passage in Lactantius describes how the poll tax was unjustly collected from children, old men, the sick and infirm (Liber de mortibus persecutorum, 23).

6. A law of June 2, 375, given at Antioch declared that all soldiers who had taken the military oath were to be "*immunes propriis capitibus,*" and that after five years a soldier who was among the *comitatenses* could procure exemption for his father, mother, and sife, from the capitation (Cod. Theod. VII, 13.7).

Thus at various times and places, the urban pleb, unmarried women, children, old men, and *imbecill et debiles* (Cod. Theod. VII, 20, 4—Lot p. 28 note 2) were exempted from the poll tax. Lot brings additional evidence to show that in the cities the members of the municipal aristocracy, merchants and artisans paying the *aurum negotiatorum* and the *chrysargyron* paid no poll tax.

From this evidence Lot concluded that the poll tax became after the fourth century a burden uniquely assessed on the *colonus* and identified

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8. Ulpian, *Digest*, L, 15.3, Cf. G.M. Harper, *op. cit.*, p. 60.
9. Andre Piganiol, *L'Impot de Capitation sous le Bas-Empire* (Chambery, 1916); Fabien Thibault, *Les Impots directs sous le Bas-Empire Romain* (Paris, 1900).
10. Lot, *L'Impot foncier et la Capitation personnelle* (Paris, 1928).

with his class of society, and that to this tax a social stigma, "*injuria*" was attached, as in the phrase "*a plebeiae capitationis injuria.*" Lot presents what appears to me to be very impressive evidence in support of his contention.[11]

With these facts in mind, let us now turn to the Muslim story of the conquest of Syria, beginning with Hims. The reader will see how contradictroy the several versions appear to be.

1. The people of Hims capitulated and agreed to pay 170,000 dinars.[12] (Authority: Abu Mikhnaf.)

2. Hims capitulated to Abu 'Ubaidah. He guaranteed them security of life, property, walls, churches, and wells, but one quarter of St. John's Church was to be mosque. He put the *kharaj* on them. Others say as-Simt b. al-Aswad al-Kindi was the leader.[13] (Authority: al-Waqidi.)

3. When Heraclius was massing his troops (before al-Yarmuk), the Muslims refunded the *kharaj* of Hims on the grounds that they could not protect the city. The inhabitants protested that they preferred Muslim to Greek rule. After al-Yarmuk, they paid the *kharaj* again.[14] (Authority: Abu Hafs ad-Dimashqi).

4. Hims capitulated, on the same terms as Ba'labakk..[15] (Authority: Abu Hafs.)

5. Ba'labakk (Baalbek): When Abu 'Ubaidah had finished his business in the city of Damascus, he set forth for Hims and en route passed Ba'labakk, whose inhabitants requested security and capitulation. This he granted them: "In the name of God, etc., this is the letter of security to so and so, son of so and so, and to the people of Ba'labakk, Greeks, Persians, and Arabs, for their lives, property, churches, dwellings within and without the city, and mills: the Greeks may pasture their flocks freely within a fifteen-mile radius, but they may not settle in any town, and when the months of Rabi' and first Jumada have passed, they may go where they wish. Whoever becomes a Muslim will have the same rights and owe the same obligations as we: merchants may go where they wish to whatever lands we have brought under our authority by capitulation; but upon those who adhere to their religion rests the *jizya* and the *kharaj*."[16]

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11. Lot, pp. 26-40.
12. Baladhuri, 130$_{12-13}$; Ya'qubi, II, 160$_{6-7}$.
13. Baladhuri, 131$_{6-9}$.
14. *Ibid.*, 137$_{10-19}$.
15. *Ibid.*, 131$_{14}$.
16. *Ibid.*, 129$_{ult}$-130$_{9}$.

6. The people of Hims capitulated by a treaty similar to the treaty made with Damascus.[17]

7. Some of them (people of Hims) capitulated on the same terms as the people of Damascus by agreeing always to pay one dinar plus grain for each *jarib,* whether it was easy or difficult (i.e., whether harvest was good or bad), while others stipulated to pay according to a percentage of its yield, so that they would increase the payment when the harvest increased, and decrease it when the harvest was bad. This was what was stipulated in Damascus and Urdunn (the Jordan Province), some paying whether the harvest was good or bad, and others according to the yield.[18] (Authority: Saif b. 'Umar.)

The conflicting statements in these seven versions cease to be contradictory when put into their historical order.

The first expedition to Hims was made before the first conquest of Damascus. The leader was as-Simt b> al-Aswad al Kindi, not Abu 'Ubaidah, as incorrectly stated in No. 2 above. He wanted money, and the people of Hims wanted security. In return for a guarantee of non-molestation they paid a tribute stated to be 170,000 dinars. To this treaty the statements in Nos. 1 and 2 above refer. The situation was comparable to the first capitulation of al-Hirah in the Sawad. This treaty was probably renewed after the second taking of Hims following the first surrender of Damascus.

When Heraclius advanced, the Arabs withdrew from Hims and according to No. 3 restored the tribute, because they could give no protection. Becker rejects this story as false on the grounds that the Arabs at this period had not the intelligence to make the connection between tribute and protection. Caetani on the whole agrees with Becker, although he thinks it unlikely that the Arabs in any case could have collected the tribute during the period of the Greek occupation.[19] Since it is a well-known fact that Muhammad connected tribute with protection, and since the Koran instructs the believers to fight the unfaithful until they pay tribute, the burden of proof in this instance seems to be on Becker and Caetani to demonstrate with something more than surmises the position they have taken. Moreover, the conquest of Syria in the first place was made easier by the hostility of the Semitic population to Greek overlordship, and consequently it seems very probable that the people of Hims should have prefered Arab to Greek rule. Finally, the

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17. Eutychius, ed. Cheikho, 16~20~; Caetani, III, p. 436, par. 214.
18. Tabari, I, p. 2392~8-12~.
19. Caetani, III, p. 433, par. 210, notes 1, 2.

political effect of restoring the tribute would have helped the Arab cause, and the conquerors had received careful instructions by 'Umar at the beginning of the campaign as to how they should treat the native population.[20] The tradition in question, therefore, is not improbable and is confirmed, indeed, in an anonymous Syrian chronicle, which tells us that during the period before the battle of al-Yarmuk the tribute of Damascus as well was refunded.[21]

After the battle of al-Yarmuk, a final agreement was made when Hims was taken for the third time. We do not know the terms of this agreement beyond the fact that it was the same as for Ba'labakk and Damascus, to which Nos. 5 and 7 above refer, but No. 5 mentions *kharaj* and *jizya,* instead of tribute, besides the usual enumerated safeguards. Caetani, as might be expected, rejects the notion of land and poll tax, but considers the rest of the story to be authentic because of the circumstantial reference to the Greek flocks. Damascus had fallen in December of 636 and Ba'labakk not long after. The season of the year was scarcely propitious for the evacuation of livestock, so the Greeks were granted a respite until June of 637.[22] The explanation is entirely probable.

The key to the final arrangements made in Syria is contained in No.7, the statement of Saif b. 'Umar, which indicates that there were two methods employed in Syria, a fixed tax of one dinar on each man plus a fixed amount of grain on each *jarib,* and a proportional tax on the harvest. Although the authority in question is ordinarily anathema to Wellhausen and Becker, Becker accepts Saif on this occasion and points out that the Arabs preserved the Byzantine system whereby domain land and autopract estates paid according to the harvest, while municipal lands paid a fixed tax.[23] Becker's judgmentint his case is acceptable. Examples of the fixed one-dinar rate are to be found in Antioch.[24] Damascus,[25] Qinnasrin,[26] Aleppo, and Manbij.[27] Al-Ladhiqiyah seems to offer the unique case of a fixed tribute to be neither raised not lowered.[28] The

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20. M.J. de Goeje, *Memoire sur la Conquete de la Syrie* (Leyden, 1864), pp. 14-15.
21. *Chronicum Anonymum ad annum Christi 1234 pertinens*, ed. J.B. Chabot, *CSCO*, Scriptores Syri, III, Series XIV (1937), p. 195.
22. Caetani, III, p. 435, par. 213, note 1.
23. Caetani, III, p. 439, par. 220, note 2.
24. Baladhuri, $147_{7\text{-}12}$.
25. *Ibid.*, $124_{18\text{-}20}$.
26. *Ibid.*, $144_{17\text{-}19}$.
27. Ya'qubi, II, $161_{7\text{-}9}$.
28. Baladhuri, $133_{4\text{-}5}$.

uniformity of the treaties, however, has led Caetani to conjecture that they represented general instructions from the Caliph 'Umar, as follows:

1. The people must recognize Arab rule;
2. They must pay the same tax as before;
3. The former assessment methods must continue;
4. Security of life, religion, property will be given;
5. Those who wish to leave the country may do so.[29]

For Caetani to admit such a degree of initiative on 'Umar's part is unusual, but unquestionably the caliph did give certain directions, and that these orders included Nos. 1, 4, 5 above seems certain. It is not so certain, however, that Nos. 2 and 3 were included, as this discussion will make apparent.

As in the case of Hims, Damascus also had two treaties of capitulation, the first providing for the payment of tribute only,[30] the second establishing the one-dinar rate.[31]

In these treaties the Arabs clearly availed themselves of the municipal authorities as tax-collecting agents, in the same manner as the Greeks before them. Did they therefore adopt the system of levying taxes on the basis of a flat rate per *iugum*? It is a tempting hypothesis to identify the Arab tax of one dinar per man with the rate of one dinar per *iugum* established by the emperor in the annual *delegatio*, and the reflection that the *iugum*, in theory at least, was the amount of land which one man could cultivate would confirm this belief. Unforunately, there is no direct evidence to support this hypothesis and the unanimity of all the statements that the tax was on the individual cannot be ignored. The municiplaties themselves had every incentive to get rid of the former method, the complexities of which might will have been beyond the comprehension of the conquerors. The principle that the authorities should collect a yearly sum equal to the male population was easy to understand, and even easier to put into effect. As we have seen, this principle was adopted in Mesopotamia, and also, as we shall see, in Egypt. The old Greek machinery was abandoned in favour of a highly centralized, uniform administration, where the same kinds of taxes— land, poll, *embole*, extraordinary— were preserved, but where the method of assessment and collection was greatly improved by simplification. If the Arabs did not preserve the Greek machinery intact in

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29. Caetani, III, pp. 809-810, par. 320.
30. Baladhuri, 121$_{9-13}$.
31. *Ibid.*, 124$_{18-20}$.

Egypt, it is difficult to argue that they must have preserved it in Syria. Furthermore, while there are several statements to the effect that the Persian system continued intact in the East, there are no statements to that effect in Syria, and the anonymous Syrian chronicle states exactly the opposite: the caliph ordered his generals in making peace to provide that the conquered townsfolk "*vivent secundum leges corum et secundum mores quos habebant ante tempus mostrum; sed tributum secundum definitionem inter vos statutam solvant.*"[32]

It seems, therefore, more probable that taxation by the *iugum* ended with the Muslim conquest, and that the municipal *curiales* collected instead a sum of money based on the size of the population and the amount of land.

As to the other type of land— the domain land and autopract estates— there is the following information:

1. Former royal domain lands were given in fiefs;[33]

2. Lands which had been deserted by their former owners were given as fiefs, and with the assent of the governor Muslims were permitted to secure title to *mawal*, or formerly uncultivated lands;[34]

3. Under the caliphate of 'Uthman, Mu'awiyah established strong garrisons along the sea-coast and about the principal ports, and to the members of these garrisons, to insure their permanency, he assigned in fief lands deserted by the former owners.[35]

From these references it is clear that the Arabs confiscated the private estates without owners, and the domain lands, treating them in a manner unlike the municipal lands. Many of these lands they gave in fief. But while *all* the fiefs came from this category, not all these lands were turned into fiefs, since the Umayyads reserved much of it and in later times continued to give fiefs from it.[36]

All the domain lands, therefore, and *latifundiae* not attached to any city for taxation purposes and not bestowed as fief became *kharaj* land— the property of the state. From it the state collected a proportional *kharaj*. Since the peasants had been paying a poll tax to the Greeks, it is natural to suppose that they continued to pay it to the Arabs. The first change in the Byzantine system came when 'Umar proposed to extend the poll tax to all classes of society, as he had done in the Sawad where the

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32. *Chronicum Anonymum ad annum Christi 1234 pertiness*, XIV, p. 188.
33. Tabari, I, $2392_{2}$.
34. Baladhuri, $152_{13-15}$.
35. *Ibid.*, $126_{18}$-$127_{3}$; $128_{7-12}$; $133_{20}$-$134_{4}$; $148_{1-5}$.
36. *Ibid.*, 148ff.

*dahaqin* and other officials, exempt under the Persians, were compelled to pay it Michael the Syrian states that 'Umar ordered a census "in respect of the money of the head (*risho bksep*) throughout all the lands of his empire, and that the poll tax was imposed on the Christians in the year 951" = 639-40.[37] Theophanes states that in the thirtieth year of Heraclius 'Umar made a census of all the lands, men, animals, and palms.[38]

An interesting story is told of Jabalah b. al-Aiham, king of Ghassan. The three versions of this story disagree with one another on the sequence of events, but all agree that 'Umar called upon the king to pay the poll tax and that he refused to do so. According to Ya'qubi, Jabalah had fled to his home after the battle of al-Yarmuk. Shortly afterward, he received a message informing him that the *kharaj* would be imposed on his land and the *jizya* on his head. Jabalah did not decline to pay the land tax, but he did refuse to pay the poll tax, saying, "The *jizya* is paid only by peasants, (*al-uluj*). I am an Arab."[39] The story is extremely interesting since it seems to support the hypothesis advanced by Lot that only the rural peasants paid the poll tax under Greek rule and that this tax was commonly regarded as a mark of degradation. The Ghassanid king had certainly not paid the poll tax to the Greeks and his indignation and shame led him to flee the country rather than pay it to the Arabs.

Finally, in connection with 'Umar's census we have the tradition that while the *jizya* in Syria at the beginning was one dinar, 'Umar changed it later to a graded tax of four dinars maximum for the well-to-do, with reductions for the middle class and the poor.[40] Thus there exists in Greek, Syriac, and Arabic sources evidence that 'Umar made a census and extended the poll tax to all non-Muslims.

This account of 'Umar's work, however, meets a difficulty in a second statement in Michael the Syrian: "In the year 980 of the Greeks, 27 of Constans, 9 of Mu'awiyah, and 54 of the Arabs, Abu-l-Awar made a census of the Christian peasants for the tribute in all Syria." In fact, up to this point, the Christian fellah had not paid tribute under the emipre of the Arabs.[41] The word for tribute is *madatha*.[42] The chronology is badly confused. The year 980 of the Greeks is the first year of Yazid I; the ninth year of Mu'awiyah is A.H. 50, not A.H. 54. The assumption that the peasants paid no tribute at all until this date is ridiculous and

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37. Michael the Syrian, II, Fasc. III, p. 426.
38. Theophanes, 552.
39. Ya'qubi, II, $161_{10-14}$; other versions, Baladhuri, $136_{5-9}$; $_{10-14}$.
40. Baladhuri, $124_{13-16}$.
41. Michael the Syrian, II, Fasc. III, p. 450.
42. *Ibid.*, p. 546, line 6.

in direct contradiction to the earlier statement of Michael the Syrian about the poll tax. The only possible explanation of this garbled version would be that up to Mu'awiyah's reform, the taxes for the peasants on an estate were paid by the possessor of the estate, who collected the amount as a sort of rent, but that Mu'awiyah introduced the practice, along with his general reorganization of the emipre, of collecting all taxes directly from each peasant without the intermediation of the landlord.

The reader will have noticed that the tax administration of Syria is very much like that of Mesopotamia, and that the statements about conversion made at the end of the last chapter apply to Syria and need not be repeated here. The reforms of 'Umar II and the subsequent developments will be treated in the last chapter. It seems worth while, however, before passing on to the study of Egypt, to make a few remarks about the capitulation of Jerusalem, as recorded in the so-called Covenant of 'Umar I, which Tritton pronounces a forgery.[43] That Jerusalem did capitulate, that 'Umar did go there, and that a treaty was negotiated by Sophronius, the patriarch, is universally attested by authorities Christian and Muslim. The only problem, then, is what the terms of this capitulation were. Baladhuri reports that they were the same terms as granted to the cities of Syria.[44] Ya'qubi states that they gave security for lives, goods, and churches.[45] Eutychius gives a virtually identical account.[46] Michael the Syrian reports that a treaty was negotiated, but the only detail which he gives is a provision forbidding Jews to live in Jerusalem.[47] Theophanes says that Sophronius obtained an accord for the security of all Palestine.[48] A very full account of this treaty is presented in Tabari on the authority of Saif b. 'Umar. The terms are as follows:

1. Security is promised for lives, goods, churches, crucifixes, and all things pertaining to the Christian religion;
2. Churches will not be turned intto dwellings, nor demolished; nor will lands, crosses, or possessions belonging to churches be confiscated;
3. No one will be molested because of his religion;
4. Jews may not live in Jerusalem;
5. People most pay the *jizya* as in other cities;

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43. A.S. Tritton, *The Caliphs and Their Non-Muslim Subjects* (London, 1930), Ch. I.
44. Baladhuri, 138ult.
45. Ya'qubi, II, 167 16-19.
46. Eutychius, ed. Cheikho, p. 16.
47. Michael the Syrian, II, 425.
48. Theophanes, 519.

6. The Greeks may depart under safe conduct;
7. The Greeks who remain will pay taxes like the others;
8. Natives may dapart with the Greeks;
9. No taxes will be demanded until harvest time.[49]

It may be granted that other version of the Covenant, which include terms regulating the dress of Christians, the ringing of bells, the celebration of holidays, etc., contain additions of a later period, but there is no valid reason why this version should not be considered completely authentic. Its terms cover the same points as the treaties of Damascus (Bal. 121), of Ba'labakk (Bal. 130), of Raqqah (Bal. 173) and of ar-Ruha (Bal. 174). They are very similar to terms reported by the universally accepted John of Nikiu of Alexandria,[50] the only difference being that Jews were permitted to remain in Alexandria.

Finally, the terms offer exactly the sort of itemized guarantee that the Jerusalem patriarch would want to obtain, and 'Umar would have no valid reason for not granting them. We may conclude, therefore, that the authentic convenant of 'Umar is here found in Tabari I, 2405-6.

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49. Tabari, I, 2405-2406.
50. Charles, *John of Nikiu*, pp. 193-195, Ch. CXX, 17-21.

# 5

# EGYPT

We have far more evidence for the tax structure of Egypt, thanks to the preservation of invaluable source material in papyri, than for that of any other part of the empire; but it is no easy matter to arrange this evidence in a way which satisfactorily elucidates the complex problems which appear. For one thing, The vast bulk of papyri comes from Upper Egypt, very little concerns the delta, and no papyrus gives information about the important city of Alexandria.

The administrative organization of Egypt, as it existed at the conquest, dates from the time of Justinian. The country was divided into the five provinces of Egypt, Libya, the Thebaid, Augustamnica, and Arcadia, each province being ruled by an official with civil and military powers, called a duke, The provinces were subdivided into eparchies, each under a civil official called the *praeses,* and the eparchies were subdivided into a variety of categories, including pagarchies, municipalities, and autopract estates.[1] As was the case in Syria, it had been the intention of the imperial government to make the municipality, the *πολις* with its adjacent and dependent territory, the *ενορια,* the fundamental unit for local government and collection of taxes.[2] The municipal aristocracy made up the *curiales, or βουλευται*, and the *βουλη* consisting of landlords, clergy, and notables, elected an *εξακτωρ*, the chief financial authority.[3] The smaller villages dependent on the city reproduced in the proper scale the organization of the city. Authority rested in the hands of the village notables, the *πρωτοκωμηται*[4]

As in Syria, however, the importance of the municipality had been

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1. Germaine Rouillard, *L'administration civile de l'Egypte byzantine* (Paris, 1923), p. 33.
2. Ulrich Wilcken and L. Mitteis, *Grundziige and Chrestomathic der Papyruskunde* (Berlin, 1912), vol. pp. 78-79; Matthias Gelzer, *Studien zur Byzantinischen Verwaltung Agyptens* (Leipzig, 1909), p. 68.
3. Wilcken and Mitteis, vol. I, pp. 77, 79, 81, 229.
4. Rouillard, p. 64.

undermined by the extension of *patrocinium* resulting in the creation of large estates which acquired the right of *autopragia,* i.e., of paying taxes directly without the intermediation of the municipal councillors. By numerous legislative decrees, such as those forbidding the transfer of entire villages to the jurisdiction of private estates, the imperial government attempted to regulate the increase of patronage, but without very great success.[3] The chief obstacle opposing this legislation was the concentration of economic and political influence in the hands of a relatively small number of landholders, who, while owners of autopract estates, held office as dukes, presidents, or pagarchs as well. An illustration of this condition is the Apion family. The first Apion was praetorian prefect in 518. His son, Strategius, was prefect of Egypt in 523 and Count of the Largesses in 533-538. Apion II in 549 was duke of the Thebaid; and other members of the family held positions of the greatest responsibility both in Egypt and in Constantinople.[6] It would be difficult to believe that the Apions in their public capacity acted against their private interests. The evidence indicates, indeed, that the opposite was the case.

There had appeared at some uncertain date, but first mentioned in the fifth century, new officials called pagarchs. They were large landhlolders, and some, referred to as *στρατηλαται* were military leaders as well. When their title is mentioned, the name of the city in which they resided usually occurs. They could be removed from office only by the emperor himself.[7] It appears very probable that the creation of the pagarchy, roughly coextensive with the former nome, was a device to repair the damage caused in a system of local administration weakened by the decay of the municipality and the extension of autopract estates. It is Gelzer's opinion that the authority of the pagarch was confined to the rural areas outside the municipality,[8] but Mlle, Rouillard, after re-examination of the evidence, has reached the conclusion that the pagarch did have authority within and without the city, although he did not collect the taxes of autopract lands, and the *curiales* still collected the taxes for which they were responsible.[9]

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5. Edward Rochie Hardy, Jr., *The Large Estates of Byzantine Egypt* (New York, 1931), pp. 22-24; Gelzer, pp. 99ff; Rouillard, pp. 9-13; Wilcken and Mitteis, p. 82.
6. Hardy, pp. 26-32.
7. Wilcken and Mitteis, pp. 83-84; Rouillard, pp. 50-52.
8. Gelzer, p. 96.
9. Rouillard, pp. 50-60.

The assessment and collection of taxes operated as follows. Once a year, in July or August, the praetorian prefect of the Orient issued a *delegatio* transmitted to the *pracses* of each eparchy stating the assessment rate of taxes to be raised in money and defining the proportions of the taxes to be left in Egypt for local expenses, and the sums to be sent to the Treasury of the Sacred Largess and to the treasury of the praetorian prefect. When the *pracses* of each eparchylearned what his quota was, he published the *delegatio* in September or October. The *pracses* exercised direct jurisciction only over the autopract lands; the sums due from municipalities and villages were the concern of the pagarch, who informed the *protocometes* of each village and the *curiales* of each city what their quota was. The *exactor* with his associates then assessed and collected the taxes of the inhabitants within the city and of the lands owned by the inhabitants outside the city,[10] but the *protocometers* of the villages assessed their own taxes and paid them directly to the pagarch. In the case of lands no longer productive,the *protocometes* were required to find cultivators among the villagers.

The assessments of the *coloni* on autopract estates were made by servants of the owner without the intervention of any governmnent official.

The role of the pagarch was thus the subdivision of the total assessment among the several cities and villages within his jurisdiction. The duke of the province played no role in the operation of assessing the quotas, but was charged with receiving and transmitting the entire amount raised, and providing military and police power to ensure that what was owed was paid. The municipal council paid its taxes directly to agents of the duke; the villages paid their taxes to the pagarch who sent them to the duke, and autopract estates paid their taxes to the *pracses*, who sent them to the duke.[11]

One point is of considerable interest. There is no mention in the papyri of the *iugum*, nor does it appear from the assessment lists that in the final operation attention was paid to Diocletian's system, despite the fact that Cod. Theod. VII, 6.3 bears witness to a division of Egypt into *terrena iuga*.[12] A possible explanation would be that in the census of lands and people a division according to the *iugum* system was made, the figures of which were in the possession of the pagarchs and *pracsides* for the assessing of the total quota of each city and village, but that the

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10. Gelzer, pp. 39, 52, 61-62.
11. Rouillard, pp. 80-100.
12. Wilcken and Mitteis, p. 220.

*protocometes* and curial officials exercised arbitrary judgment in determining how much each person must pay.

The account so far had described only the money taxes. The embole or contribution of wheat which was sent directly to Constantinople was the responsibility of Augustal and Thebaid dukes, who dispatched the imperial geometricians to examine the extent, irrigation, and fertility of the lands for the collection of this tax.[13]

Finaly, the question remains whether the money taxes were made up in part of a poll tax. The fact that there exist some fifty papyri referring to a tax called the *ανδρισμος* or *διαγραφη*, that in the collection of this tax in some instances the payers were arranged by streets, and that the Arab poll tax is called *διαγραφον* makes it certain that a real poll tax did exsist in Egypt— an opinion held by Bell, Wilcken, Wessely, Rouillard, and others.[14] In the cities, the tax on trades had been abolished by Anastasius and replaced by sums paid by the different corporations, which were in fact poll taxes.

It is not essential to describe the extraordinary and incidental taxes, burdens, and liturgies which existed, beyond remarking that they were numerous and heavy. The essential fact is that the tax structure of Byzantine Egypt was complex and cumbersome, unjust in its incidence, inefficient in its method, divided in its authority, and overwhelmed by red tape in its opeartion. One class alone benefited—the politically powerful lords of autopract estates. Revolution was impossible and reforms ineffective unless a tremendous extermal force could be applied. Such a force was not at the command of the emperor, but it was in the hands of the Arabs. How they cut the red tape, abolished the influence of the lords, centralized the administration, and replaced chaos by efficiency, while keeping the same types of taxes and employing many of the former clerks and officials, will presently be described.

The Arab conquest of Egypt was characterized by the same phenomena we have encountered elsewhere: that is by temporary accords as the country was reduced piece by piece, by more than one conquest of a certain city, as in the case of Alexandria which was twice stormed, by treaties with certain localities defining a fixed immutable tribute, and by a final settlement of the land. To appreciate this it is necessary to recapitulate briefly the story of the conquest, which is based on a critical revision by Caetani of the classic work of Butler, *The Arab Conquest of Egypt.*

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13. Rouillard, pp. 123-124.
14. Cf. the references in Rouillard, pp. 71-72.

'Amr b. al-As crossed the frontier of Egypt in December 639. Pelusium fell in January 640, and thereupon by a series of rapid marches, 'Amr reached the Nile, crossed it, raided the Faiyum, and then while awaiting reinforcements kept his troops as mobile as possible to escape contact with the larger enemy forces. In June, when aid arrived he risked a battle with the Greeks at Heliopolis and won. He next laid siege to the fortress of Babylon, the possession of which would guarantee a secure base for future operations. This siege began in September 640. A month later, according to Butler, the Greek patriarch Cyrus (al-Muqawqis) negotiated a treaty of capitulation which he sent to Constantinople for ratification by Heraclius, who repudiated the agreement and recalled Cyrus to the capital. Caetani argues that Cyrus was not in Babylon, that the Muslim authorities confused the capitulation of Babylon with that of Alexandria, and that Cyrus would scarcely have negotiated an accord at Babylon which, following the accounts, favoured the Copts to the exclusion of the Greeks. According to Caetani's reconstruction, Cyrus had gone to Constantinople before the surrender of Babylon. During the siege, the Arabs came to terms with a number of neighbouring Coptic villages. Heraclius died February 11, 641, and when the commander of the garrison learned the news and perceived that no help would come, he surrendered on Arpil 9, 641, and was permitted to depart with the honours of war. The Arabs then moved downstream and laid siege to the almost impregnable city of Alexandria in June. In September Cyrus returned, and after realizing the hopelessness of the situation, negotiated the surrender of the city November 8, 641, in a treaty providing for tribute, an eleven-month armistice to permit the withdrawal of the Greeks, and security of lives and property. In March 642, Cyrus also died, and on September 17, 642, the last Greek garrison departed. In 645, the Greeks led by Manuel recaptured Alexandria, which then withstood a second siege until the Arabs took it by storm in the summer of 646.

The only real point of disagreement between Butler and Caetani is whether or not Cyrus was in Babylon. The important facts to remember, however, are that Babylon surrendered on one accord, and Alexandria on another, but that when Alexandria rebelled and was taken the second time, there was no treaty made, with the exception of a renewal of previous exclusive agreements with the Copts. Thus Alexandria became *kharaj* land proper, and the Arabs were in a position to treat the city in any manner they wished.[15]

According to John of Nikiu, the garrison of Babylon "received his

15. Alfred Butler, *The Arab Conquest of Egypt* (Oxford, 1902), pp. 322-327, 469-480, 526-546; Caetani, IV, pp. 318ff.

['Amr's] promise that they should not be put to the sword, and on their side undertook to deliver up to him all the munitions of war— and these were considerable. Thereupon he ordered them to evacuate the citadel."[16]

The surrender of Alexandria was negotiated by Cyrus, who went to Babylon for the purpose; and without doubt it was Cyrus' presence on this occasion which confused the Muslim authorities. The treaty contained seven clauses providing:

1. Payment of tribute;
2. Armistice for eleven months,
3. The safe withdrawal of Greeks during the armistice,
4. 150 military and 50 civilian hostages,
5. Cessation of all hostilities in the future,
6. Protection of churches.
7. Permission for Jews to remain in Alexandria.[17]

Since John of Nikia flourished shortly after these events took place, his account has received unanimous acceptance. The main points of the first treaty with Alexandria are also repeated by 'Abd-al-Hakam, who states that Cyrus' accord was similar in its terms to numerous agreements previously reached with different communities.[18] Now although John tells us that a tribute was to be paid, he does not say how much it was, or of what nature; for this information we must turn to the Arabs. The latter report a number of agreements, reoughly similar, the provisions of which add up to the following:

1. All male Copts must pay a poll tax of two dinars each;
2. Children, old men, and women are exempt;
3. The Copts must provide three days' hospitality to travelling Muslims;
4. Lands, possessions, and churches of the conquered will not be seized or violated;[19]
5. The Arabs may establish military garrisons where they wish;[20]
6. Landholders, in addition to the two-dinar poll tax, must provide each Muslim with three artabae of wheat, and two *qists* each of vinegar, honey, and oil[21] (note well that this amount was to be furnished each

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16. R.H. Charles, *The Chronicle of John, Bishop of Nikiu* (London, 1916), pp. 186-187, CXVII, 2-3.
17. *Ibid.*, pp. 193-194, CXX, 17-21. Cf. Tabari, I, 2581$_{9}$-2582.
18. 'Abd-al-Hakam, 72$_{15-19}$.
19. Suyuti, *Husn*, I, 61-62, quoted by Caetani, IV, p. 180, par. 64.
20. 'Abd-al-Hakam, 63$_{17-18}$, 70$_{4-10}$; Ya'qubi, II, 169$_{17}$; Eutychius, ed. Cheikho, *CSCO*, Scriptores Arabici, Ser. 3, Vol. VII, pt. II (Beyrouth, 1909), p. 24$_{1-4}$.
21. Baladhuri, 214$_{21}$-215$_{4}$.

Muslim, but not by any means to be paid by each Egyptian);

7. Landholders must also pay on grain lands one dinar plus one half artaba of corn plus two *waibah* of barley for each *jeddan* of garin land, or one dinar plus three artabae of corn per *jarib*;[22]

8. A complete set of clothing must be provided for each Muslim.[23]

According to Baladhuri, Cyrus also undertook to pay an immediate indemnity of 13,000 dinars.[24]

When Alexandria was taken for the second time, the agreement with Cyrus was abrogated, since the Greeks had violated it. There was, however, an understanding with al-Muqawqis. This could not have been with Cyrus, who was dead, nor could it have been with a Greek, since the terms refer to the Copts exclusively. Probably, therefore, al-Muqawqis in this instance was the Coptic patriarch, Benjamin. There are two versions of the understanding. According to the first, al-Muqawqis said:

1. Do not grant the Greeks more generous terms than you grant to me;

2. Do not violate the treaty with the Copts, since they did not violate it.[25]

According to the other, he said:

1. Do not break the treaty with the Copts, count me as one of them, treat me as you treat them, since my word and their word is in accord with what you have stipulated and they will fulfill what you wish;

2. If Greeks ask for a treaty of peace, do not grant it to them until you have made them *jay'*, and reduced them to slavery.[26]

The important fact of both versions is that the revolt of Alexandria was not to change the status of the Copts.

When the Arabs had completed the conquest of Egypt proper, they advanced into the Pentapolis, where the chief city, Barqah, on behalf of the rest, made a unique arrangement providing for the payment of fixed annual sum of 13,000 dinars.[27]

Thus, with the completion of the conquest, there existed four systems of taxation:

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22. Baladhuri, $215_{11}$; 'Abd-al-Hakam, $153_{12}$; cf. Grohmann, *Zum Steuerwesen*, p.125; Ya'qubi, II, $177_{1}$.
23. Baladhuri, $215_{3-4}$.
24. *Ibid.*, $221_{3-5}$.
25. Baladhuri, $215_{17-19}$; Maqrizi, I, $163_{25-27}$.
26. Maqrizi, I, $293_{27-29}$.
27. Baladhuri, 224; Maqrizi, I, $295_{9-10}$.

1. The Arabs had an agreement with the Coptic communities providing for the payment of money tax based on the rate of two dinars for each adult able-bodied male and one dianr on each *jaddan* of land. In addition there was a tax on the produce of the land. Lastly, special contributions of foffd, clothing, and entertainment were demanded for the Muslims. This "tribute" was not a lump sum, but a rate for the assessment of taxes.

2. Alexandria had been taken by force and was therefore *kharaj* land at the complete disposal of the conqueror.

3. The Pentapolis paid a fixed, annual sum, to be neither increases nor decreased. This territory was *'ahd.*

4. Finally there were the domain lands and the former autopract estates. The Copts had bargained only for the metropolitan lands over which they had control; and naturally, since they had possessed no authority in these estates, they were unable to stipulate terms for them. The Arabs therefore appropriated the estates, as 'Umar had confiscated the possessions of the Sassanids in the East. From these lands, fiefs were later given.[28]

The confusion among the Muslim authorities as to whether Egypt was taken by force or by treaty is easily understood in terms of the facts of the conquest. Egypt was taken by both force and by treaty. The Copts and the Pentapolis had treaties; Alexandria and the confiscated estates did not.

The man who created the fiscal organization to handle these four categories of land was not the conqueror, but his successor, Abdallah b. Sa'd b. abi-Sarh, who established the *diwan* at Misr, to which all the taxes of Egypt were paid, shortly after A.H. 26 and before A.H. 35.[29] While the languaged of the records continued to be Greek, and while many of the former Byzantine officials doubtless contiuned as clerds, 'Abdallah and his successors radically overhauled the Greek system. The power of the old nobility was shattered, and many of those who had not been killed during their resistance left the counttry with safe conduct. Their estates were taken, and at the same time the Arabs abolished the system of autopragia. They divided the *diwan* at the new capital, al-Fustat, into two departments, one for Upper, the other for Lower Egypt. The principal administrative unit was the pagarchy, and the pagarch, who in the former system had a limited jurisdictions we have seen, was

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28. C.H. Becker, "Die Entstehung von 'Usr and Harag Land in Agypten," *Islamstudien*, I, pp. 218 ff.
29. Evetts, Severus b. al-Muqaffa, *PO*, I, p. 501.

now given full authority over the entire pagarchy with its city, villages, churches, monasteries, and smaller subdivisions. The complicated hierarchy of officialdom disappeared, and the pagarch communicated directly with the Arab governor in al-Fusṫat. Indeed, centralization was carried to the point that the actual repartition of the tax quota among the several units of a pagarchy was made, not by the pagarch, but by the *diwan* officials in al-Fustat on the basis of local cadaster.[30]

'Amr himself, shortly after the conquest, took a census, not of the Egyptians, but of the Arabs, in order to determine the number of jackets, mantles, headdresses, breeches, and shoes, and the amount of wheat, honey, and vinegar he would require.[31] The Arab statements about these provisions are confirmed by papyri. The earliest bilingual papyrus, dated A.H. 22-642, one year after the conquest, reads: "In the name of God, etc., I, Amir 'Abdallah, to you, Christophoros and Theodorakios, pagarchs of Heracleopolis. For the support of the Arabs with me, I have taken from you at Heracleopolis sixty-five sheep and no more, and that you may be advised of this, we have made the present declaration."[32] The implication of this statement is that the requistion of sheep was made in advance of the maintenance to be furnished, and that the letter was a receipt authorizing the pagarch to subtract that amount from what was to be collected later. The provision for the three day entertainment of Muslim travellers is attested by PERF, 555, the contribution of a bushel of wheat for each Muslim by PERF. 555 and 556, the contribution of oil by 557. These papyri, all written in the first decade of the conquest, confirm the Muslim authorities in their description of the incidental taxes and at the same time indicate that at this early date the pagarch had become the chief local administrative official.

Let us now examine the *jizya* of two dinars. Was there such a tax? The Arab authorities are unanimous in their opinion that there was. Caetani denies it,[33] but Grohmann accepts the accounts and Becker says that they are "gewiss historisch."[34] The crucial question, however, is: Was this two-dinar *jizya* a poll tax or a tribute?

Immediately we encounter the influence of Wellhausen's thesis. If *jizya* and *kharaj* are synonymous and mean tribute, then a *jizya* of two

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30. H.I. Bell, *Aphr. Pap.* XXI-XXIV; *The Administration of Egypt under the Umayyad Khalifi, Byz. Zeit.* (1928), XXVIII, pp. 279-280.
31. Baladhuri, 215₂; 214-5.
32. J. Karabacek, *Papyrus Erzherzog Rainer, Führer durch die Ausstellung* (Wien, 1894), Pap. 558, tr. by Grohmann, *Apercu*, 41-42.
33. Caetani, IV, p. 610, par. 231.
34. Becker, *Beiträge*, II, p. 86.

dinars on each Copt can be only a tribute, not a poll tax. However, a tax levied on the individual certainly looks like a poll tax. This dilemma Becker takes by the horns in the assertion that the tax in question, while not a poll tax, is like a poll tax— it is *kopfstenuerartig!* He explains that the foreign conquerors had nothing to do with the land, but with people; the people paid, not the land.[35]

Such logic, it must be confessed, is confusing. To take a modern analogy, it would seem that a stamp tax on tobacco, or a customs tariff on sugar, are equally *kopfsteuerartig* in the sense that in the physical transaction of collecting the tax some individual actually pays money— but where does such reasoning lead?

Becker, however, continues: the tax of two dinars on each person is a theoretical rate used by 'Amr to calculate the total revenue he wished to receive from Egypt. The income, from which each individual would pay this tax, would come from a variety of sources depending on his occupation, but since most Egyptians were farmers, the bulk of the *kopfsteuerartig* tribute would naturally come from agriculture, from land. Therefore, the tax of two dinars was a tribute which included the total amount of taxes *of all kinds* that were paid. Since, however, there can be no question that in Byzantine times there was a poll tax distinct from the land tax, and since the proof is incontrovertible that there was a distinct poll tax in Arab times, Becker asserts that this latter poll tax too was included in the *jizya*-tribute of two dinars, but was a really insignificant item as a producer of revenue.[36]

The first comment that one can make about Becker's thesis is that it is supported by none of the traditions and contradicted by all of them. That the two-dinar rate was not inclusive as indicated by the following citations:

1. "And he made incumbent on each landowner *in addition to* the two dinars, three artabae of wheat, etc.;"[37]

2. "And he imposed the *kharaj* on the land of Egypt and placed on each *jarib* of land one dinar plus three artabae of wheat *and* on the head of each adult male two dinars;"[38]

3. "The people of the *jizya* in Egypt capitulated [a second time] in the Caliphate of 'Umar after the first capitulation, and in place of wheat, oil, honey, and vinegar, they agreed to pay two dinars *in addition to* the

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35. *Ibid.*, p. 85.
36. Becker, *Beitrage*, pp. 86-87
37. Baladhuri, 214ult-215.
38. *Ibid.*, 215ll.

two dinars;"[39]

4. "All Egypt capitulated on the basis of a tax two dinars on each man; and the *jizya of the head* could not be increased but each man owed according to the size of his land and crops;"[40]

5. "'Umar assessed the *kharaj* on the provinces, districts, cities and villages, and he collected the poll tax [..........] and the tithe;"[41]

6. Qudama says that Mu'awiyah permitted the Egyptians to compound maintenance in kind for nine dirhems and fixed the *jizya* at twenty four dirhems = two dinars.[42]

7. The poll tax was levied only on adult males: "Do not impose the *jizya* on anyone except those who use a razor, and do not impose it on women, nor on children, nor [according to the Leyden Mss.; cf. Torrey, p. 151. n. 20] on monks."[43]

This information certainly makes the two-dinar *jizya* look remarkably like a poll tax. Grohmann, to escape the apparent difficulties, postulates the theory that there were two separate poll taxes. The first was the Greek *ανδρισμος* or *διαγραφον*, already admitted by Becker, which formed a fraction of the *jizya*-tribute. This *ανδρισμος* was called the *jizya on the head*. Many years later, al-Asbagh imposed a poll tax of one dinar on each monk. This tax was a burden in addition to the tribute-*jizya* to which the monks already contributed. Later this tax, which had first been paid by the monks, was extended to every Christian and Jew, and thereby appeared the true, genuine, Arab *jizya* = poll tax paid by all non-Muslims.[44]

Is there any convincing evidence to prove that the *ανδρισμος* and the later *jizya* poll tax were two separate, distinct taxes? Is not this merely an hypothesis which Wellhausen's thesis has made necessary? Is it not true that there was only one poll tax, called by the Greeks *ανδρισμος* and by the Arabs *jizya*?

The information contained in the *History of the Patriarchs of the Coptic Church of Alexandria* is most illuminating in regard to this question. It will be granted that it would be hard to argue that the Christian compiler and translator of these biographies, many of which were written by eyewitnesses to the events described, suffered from the

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39. *Ibid.*, $216_{16-18}$.
40. 'Abd-al-Hakam, $84_{14}$.
41. Agapius, *PO*, III, p. 478.
42. On the authority of Grohmann, *Zum Steuerwesen*, p. 129.
43. 'Abd-al-Hakam, $151_{16}$; Baladhuri, $214_{ult}$-215.
44. Grohmann, *Apercu*, p. 69, "Probleme," *Archiv Orientalni* (1934), VI, p. 128.

same alleged tendencies as the Muslim jurists. As a translator, Severus was concerned presumably with supplying the Arabic term commonly employed in his time for the word he was translating. Nevertheless, it becomes apparent that Severus in the use of *kharaj* and *jizya* furnishes us with additional proof of the thesis that there was in early and in later times a general and a specific meaning for each of these terms. Severus employs *kharaj* frequently in the general sense of tax, and just as often specifically to mean land tax. However, he never uses the word *jizya* except in the unmistakably restricted meaning of poll tax.

The first fact that appears in Severus' history is that the church paid a land tax on its property.

1. After the death of the patriarch Simon in 701, the chief of the *diwan,* Athanasius, went to 'Abd-al'Aziz, the governor, and said, "The property of the church in Alexandria obliges it to pay a heavy *kharaj*."[45]

2. Al-Asbagh extorted from the bishops 2000 dinars in taxes *in addition to* the *kharaj* of their estates = ...............[46]

3. 'Umar b. Abd-al-'Aziz ordered that there should be no *kharaj* upon the property of churches and bishops. Yazid II reversed 'Umar's decree.[47]

4. The bishop Abraham of the Faiyum had in his diocese thirty-five monasteries in the Faiyum of which he was the overseer, and the *kharaj* on their property was 500 dinars, which he had to pay to the *bait-al-mal* of the Sultan.[48]

Severus makes it quite clear that while the land tax was a normal burden, the poll tax was not ordinarily demanded from churchmen. However, this provision was violated. Shortly after the accession of Yazid I, A.H. 60 = 679, the governor of Alexandria extorted from the patriarch Aganthon not only the money he normally owed, but also 36 dinars as the poll tax of his disciples.[49] Later the son of the governor 'Abd-al-'Aziz, al-Asbagh, ordered a census taken of the monks, forbade the recruiting of new monks, and put a poll tax of one dinar on each monk. "This was the first poll tax paid by the monks."[50] The implication here is that the monks had before escaped a well-known tax. The passage does not say, "This was the first poll tax ever paid by anyone

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45. Severus, ed. Evetts, *PO*, V, pp. 48-49.
46. *Ibid.*, p. 51.
47. *Ibid.*, pp. 71-72; 'Umar lifted the tax for one year only.
48. Severus, ed. Evetts, *PO*, V, p. 94.
49. *Ibid.*, p. 5.
50. *Ibid.*, p. 51; Maqrizi, II, 492$_{31-33}$.

in Egypt," as Becker and Grohmann imply.[51]

After the death of Qurrah b. Sharik, the tax collector, Usamah, repeated al-Asbagh's performance, He took a census of the monks, forbade the acceptance of more monks, and either branded or hung on the left hand of each monk a tag with the name of the monk and monastery to which he belonged. This outrage Severus specifically dates, A.H. 96, or 714.[52]

Why this concern with the monks? The chronicles make it clear that the days were evil and that times were hard: and thousands of people were fleeing from their villages to escape the burden of taxation.[53] We know that the lands of monasteries were not tax exempt; but if the monks had no other fiscal burdens, obviously one of the best methods of fugitives to escape their taxes was to enter a monastery. To prevent them from doing so, al-Asbagh and Usamah forbade the monks to accept any newcomers, and at the same time removed the profit motive by making the monks themselves pay poll tax.

The assumption made by Becker and Grohmann is that this poll tax on the monks continued to be collected and was gradually extended to other classes of the population. The facts are that after al-Asbagh's rule, the poll tax on monks was not collected. The Aphrodito Papyri show that monks did not pay it under Qurrah b. Sharik, and Severus also confirms this fact by describing how Usamah had to reimpose it. "After this Usamah sent his officials to inquire into the state of the monasteries and found there many monks who had no ring on their hands. Some of them were beheaded, and some died under the lash. Then he nailed up the door of their church with iron nails and demanded 1000 dinars from them; and he assembled the superiors of the monks and tortured them and required from them a dinar for each one of the monks."[54]

These proceedings are confirmed in part by the following papyrus: "In the name of God, etc., 'Abd-al-'Aziz b. Marwan, governor. 8th indiction. Flavius 'Atiyyah b. Ju'aid to you the inhabitants of Kaukoi in the mountain of Memnonia, Whereas on my examining the register of sums demanded of you in respect of poll tax [διαγραφη] and desiring to call upon you for payment of the said poll tax as also upon the other monasteries which pay their quotas of poll tax, because you had defaulted during the period of the insurrection, you exhibited to me a firman

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51. Grohmann, *Apercu*, 69; "Probleme," *Arch. Or.* (1934), VI, 129; Becker, Beitrage, 99.
52. Severus, 68-70; Maqrizi, II, 492penult-493.
53. Becker, "Papyrustudien," *ZA* (Nov. 1908), XXII, 139.
54. Severus, p. 70.

of Ghuwaith, formerly administrator of the upper country, providing that you should remain in your domicile on condition however that you paid your quotas of poll tax . . . Written 20 Phaophi, 11th indiction."[55]

The date of this papyrus offers a problem. The only eleventh indiction falling within 'Abd-al-'Aziz's term as governor is the year 697. On the other hand, Severus puts the decree of al-Asbagh as coming after the election of the Patriarch Alexander in the year 420 of Diocletian, 704-5.[56] Bell has therefore moved the date up an entire indiction cycle to 712, despite the fact that the governor mentioned in the papyrus was then dead.

Severus, however, is mistaken. He states specifically that the taxation of monks occurred during the lifetime of 'Abd-al-'Aziz, as does also Maqrizi.[57] This governor died in 703. Threfore these events occurred before 703, and before Alexander became patriarch. However, Maqrizi gives another date for Alexander's accession, A.H. 81=700.[58] It is therefore apparent that the accession of Alexander is an unsatisfactory control for the dating of this papyrus, and I can see no reason for rejecting the date on the papyrus itself— the eleventh indiction, while 'Abd-al-'Aziz was governor, or 697. But if this is the date of the papyrus, when did al-Asbagh tax the monks? Obviously before 697, and probably just before the insurrection of the monks referred to as occurring in the eighth indiction, that is, in 693-4 = A.H. 74.

This taxation of the monks coincides chronologically with the general fiscal reorganization of the empire by 'Abd-al-Malik. In A.H. 74 the caliph ordered the first gold dinars struck by the Arabs. The year before, Mesopotamia had been reorganized on the basis of careful census, as described by Abu Yusuf and discussed in Chapter Three above. In Egypt, "'Abd-al-'Aziz went to Alexandira in the year 74, took the leading citizens of the country and distributed them among the villages and districts and obliged each district to pay according to the yield of its cultivated lands and vineyards."[59] The coincidence of these measures is very striking.

Severus also tells us that Usamah compelled everyone to carry a passport and ordered a heavy fine for any man caught without one. If

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55. H.I. Bell, "Two Official Letters of the Arab Period," *Jour. Eg. Arch.* (1926), XII, 265-274.
56. Severus, pp. 50-51.
57. Maqaizi, II, 492penult-493.
58. *Ibid.*
59. Eutychius, ed. Cheikho, 41s.

a passport were lost, a new one cost 5 dinars.[60] According to Maqrizi, the fine was 10 dinars.[61]

And again we have proof in the papyri. Becker has argued that the great reform which extended the poll tax from the monks to the rest of the civil population occurred as the ressult of the census made by 'Ubaidallh b. al-Habhab in A.H. 106 at the earliest. However, we have a passport dated three years earlier, A.H. 103 = 722, and line 6 of this papyrus states that the bearer, who is not a monk, has paid his poll tax.[62] Another papyrus of A.H. 112 = 731 describes the bearer, "Constantin Caposstolos, a young man, flatnosed, with a scar on his chin and two moles on his neck, having lank hair, one of the people of Basqanun Baba belonging to the district of Upper Ashmun. Verily I have permitted him to work at Lower Ashmun and to pay his poll tax there . . ."[63] A third paypurs dated A.H.113 reads, "Verily there has fallen on you as part of the *jizya of your head,* for the year 113,2 dinars and 1/6 and 1/8 and 1/2."[64] The poll tax then was sufficiently important to be noted on the passport, which evidently was issued not as a document for ordinary identification, but as a receipt to prove that the bearer had paid his tax, a rather unusual procedure, if each community was made collectively responsible for a lump sum tribute.

The evidence respectiong conversion bears examination in this connection. In the first passage to be cited, 'Abd-al-Hakam refers to an event which took place after al-Hajjaj had illegally imposed the poll tax on the converts in the Sawad. "The first who took the poll tax from converted *ahl-ul-dhimmah* was al-Hajjaj b. Yusuf. Thereupon, 'Abd-al-Malik wrote to 'Abd-al-Aziz b. Marwan to impose the poll tax [*jizya*] on those of the *ahl-ul-dhimmah* who had become Muslims. Ibn Hujairah spoke to 'Abd-al-'Aziz on this point and said: 'O Amir, may God keep you from being the first man in Egypt to introduce this into Egypt. By God, verily the *ahl-ul-dhimmah* are indeed responsibile for the *jizya* of those of them who have become monks, but how can you put the poll tax on those who have become Muslims?' So he left them free."[65]

Becker, in interpreting this passage, argues that *jizya* means tribute—in other words, that the tribute of the monks, their land taxes and incidental burdens, their quota in the cumulative tribute was borne by

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60. Severus, pp. 68-70.
61. Maqarizi, II, p. 493.
62. Grohmann, *Arabic Papyri in the Egyptian Library* (Cairo, 1938), III, p. 119, Pap. 174.
63. *Ibid.*, p. 121, Pap. 175.
64. *Ibid.*, p. 137, Pap. 180.
65. 'Abd-al-Hakam, 156₁; Maqrizi, I, 77ult-78₃.

the inhabitants of the pagarchy. Grohmann agrees.[66]

But this interpretation is untenable. As will be seen presently, the Aphrodito Papyri contain numerous instances of monasteries paying a land tax, the actual payment being made by the Abbot, or his steward. There is not the slightest evidence in the papyri that the villagers ever paid the taxes for the monasteries. Severus tells us: "There was a man named John, an official to whom God gave favour with the governor. He went to Qurrah b. Sharik and said to him, 'It is right that you should know that the *kharaj* weighs heavily on the monks and bishops everywhere. Here then is an easy matter, for some of them are rich while others have not the means of nourishment. We know the state of all the Christians. If therefore you see fit to set me over their affairs, I will collect the *kharaj*.' Thereupon he appointed him over the bishops and the monks."[67]

In this passage, and in the others which we have quoted above to prove that church property paid a land tax, it is clear that the villages did not bear the burden of the monasteries. In many instances, indeed, the tax records show that monasteries were assessed such heavy land taxes that it would be impossible to imagine that the villagers could have paid them; and we have shown moreover that al-Asbagh taxed the monks in A.H. 74. Al-Hajjaj went to Iraq the next year and put through his reforms there, after which the caliph wished to introduce them in Egypt. The passage in 'Abd-al-Hakam threfore refers to a period when we know that the monks were paying a poll tax, and hence *jizya* in the passage can mean only that. The content of 'Abd-al-Hakam's statement is as follows therefore:

1. At the time referred to converts were regularly exempt from poll taxes.

2. 'Abd-al-Aziz a few years before had imposed a poll tax of one dinar each on monks. This act was illegal, since 'Umar had explicitly exempted monks from this payment.

3. Therefore the communities in which the monks lived had agreed to raise additional funds to pay their poll taxes.

4. 'Abd-al-'Aziz now proposed to collect the poll tax from all converts.

5. Ibn Hujairah objected on the ground that Muslims— recent converts—would thereby be humiliated and would be regarded as lower in dignity than monks, whose poll tax was paid for them.

To continue with the evidence. After the death of 'Abd-al-'Aziz the

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66. Becker, *Beitrage*, 99; Grohmann, *Apercu*, 69-70; "Probleme," *Arch. Or.*, VI, 128ff.

67. Severus, p. 625.

women, nor on children, nor on monks, churchmen, beggars, and the very poor. We expect the average amount of poll tax to be about two dinars each for those liable to pay it, but you should reach this sum by taxing some more, others less than two dinars. When you have done this make an additional assessment to meet the incidental and extraordinary taxes. After your work has been completed, let us know and you will then receive instructions about the collection." If this was the manner of taxation of metropolitan land, the tax was not a tribute, but corresponds description given by the Muslims historians.

Sixty years after the conquest of Egypt was complete, a highly specialized system of taxation existed. How long it had been developing, how early it began to resemble closely the form it had in the period of the Aphorodito Papyri, we do not know. My opinion is that this system was created not long after the conquest, but there is no proof.

According to the Aphrodito Papyri, however, the first step in the process of taxation was the preparation of a register, or cadaster *(καταγραφον)*, not by the pagarrch, but by specially elected men *(επτλεχθεντες)*, consisting of the *μειζονες*, or mayors of hie villages, and the *πρωτευοντες* or leading land possessors. The registers listed the names of the entire male population, the poll tax to which each was liable, the amount of land each possessed, the tax thereon, and the speical services each had rendered. When this register was prepared, it was sent to the treasury officials at al-Fustat; and frequently the assessors were required to make the trip with the registers. The proof of this is Pap. 1339: "Bring with you the men from your district, whom we named to you in our former letters, and in addition a register of places giving the male population in each, with the poll tax to which each is liable [line 6], the amount of each man's holding in land, both vineland and arable, and the services he had rendered with instruction and without and a register of the names and patronymics of the fugitives in each place: in short, make clear to us in your register all that you know . . . telling those who come down with you from each place in your district to bring with them the accounts of their place, in order that if we seek information from them on any subject they may be prepared to tell us all they know and can communicate."

A similar order is to be found in Pap. 1338.

On the basis of these registers the treasury officials determined the quota not only of the city of Aphrodito itself, but of the villages and monasteries included within the jurisdiction of the pagarch.

When these quotes had been determined, the governor announced the several results, not to the pagarch, but to each of the component divisions of the pagarchy in a demand note *(ενταγιον)* stating the amount

of money taxes (*jizya*) and *embole* to be paid. For proof, the reader is referred to eleven similar bilingual papyri in Strassburg, published by Becker. [93] The first *entagion* will serve as a sample for the others: "In the name of God, etc., this is a letter of Qurrah b. Sharik to the people of Pakaunis in the pagarchy of Aphrodito: you owe for the *jizya* [general sense] of the year 88, 498 dinars, and for the *embole,* 128½ artabae of grain and half a waibah."

When the deemed order was received, persons were chosen— *ιπιλιγομενοι*— to collect the taxes by assessing them on the individual inhabitants. The collectors drew up assessment registers showing their collections; these are called *μεριομοι.*

It should be clearly understood that there were two separate assessment acts: the one involved in the preparation of the *καταγραφον* sent to al-Fustata on the basis of which demand order for payment had been received. While numerous *merismoi* have been preserved, not a single *katagraphon* has survived, but we have reason to believe that the two were identical in form and amount, since there is no valid reason for thinking otherwise, as Bell shows.[94] The quota for the extraordinary taxes was established at al-Fustat by the same process.[95]

It would seem from the preoccuption government of the treasury officials with the *katagraphon* and their action in determining the quota on its basis that the tax was not a tribute. Becker, however, published the Arabic Heidelber Papyri before the Greek registers were edited by Bell. Each of these Arabic tax papyri was an *entagion*, the very form of which naturally supported Becker's view of the tribute, as he was not slow in pointing out; and since Bell had to rely throughout on Becker's advice and interpretation for information on the Arabic side, Bell was compelled to make the *tribute* theory fit the facts of the Greek registers. Thus Bell says: "Since the taxes under the early khalifate, as under Byzantium, were levied by the central government in a lump sum on the villages and not on the individual taxpayers, it was a matter of indifference to the officials at headquarters whether any particular taxpayer paid in money or in kind.[96] And again, "To sum up, it will be seen first that the principle of the financial organization was throughout that of collective taxation— the taxes were in all cases levied primarily on the community, not on the individual, and the relation of the latter as a taxable unit was not to the government but to the community of which he formed part."[97]

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93. C.H. Becker, *Papyri Schott-Reinhardt*, pp. 108-113.
94. Aphrodito Pap. XXVII.
95. *Ibid.*, XXVIII.
96. *Ibid.*, XXX.
97. *Ibid.*, XXXII.

The system was collective certainly in the sense that when the time came to make the payments, each unit delivered the requested amount; but was the system collective in the assessing act? Was the *entagion* the same thing as Becker's fixed tribute, collected regardless of circumstances, unaffected by conversion, flight, deaty, prosperity, or famine? Were that the case, why did the government not make the pagarchy the unit, rather than the component villages and even individual monasteries? Were there such a tribute, what was the point of preparing elaborate yearly registers and sending them to al-Fustat for verification before the quota was announced? If it were a matter of indifference, as Bell says, whether a man was assessed a poll tax or not, why did the Arabs insist that these registers specify clearly the poll tax each man was assessed? If the government did not care about the individual's contribution, why are the papyri filled with dire threats against the assessors, should they omit the names of any taxpayers? Was this intensely complicated system the result merely of the Arab love of accountancy?

The answer is that Bell is mistaken and that the system of taxation was based on the first instance on the individual, his work, and the land he tilled. The first step was the preparation of an individual assessment list. The second step was the addition of the individual sums appearing on this list. The third step was the collection from the individual of the sum he was assessed. The fourth and last step was the *collective one*—the payment by the village of the amount raised.

It will be recalled that Becker cited with approval the long assessment story in 'Abd-al-Hakam to prove the collective responsibility of the village. But account says that the taxes were raised or lowered according to the prosperity of the village, a statement contradicting the notion of the fixed tribute. Furthermore, how could the taxes be raised or lowered without considering the circumstances of each individual and his land?

For further evidence, let us turn to three municipal accounts, Pap. 1412-1414. Pap. 1414, the most complex, divides the taxes into seven categories, viz:

1. The *δημιοια* or money tax.

2. The *τεταρτια* or tax of about 1 per cent on the *δημιοσια*, probably for the expenses of collection.

3. The *απαργνρωμος διανομων ανευ τιμησεως*. This was an amount of money out of which certain provisions requisitioned by the Arabs were purchased at the prevailing market price. Itemized under this heading were sheep, poultry, raisins, wine, wooden stakes, palm trunks, etc.

4. The *απαργυρισμας διανομων τη τμιησει.* This was an account for the purchase of articles requisitioned by the government at a fixed tariff or price schedule. Itemized here are mats, anchor cables, ropes, sacking, etc.

5. The *απαργνρωμος γαλακτος,* a milk tax for making butter.

6. The *απαργνρωμος μιλακτος,* a tax on honey, paid only by Aphrodito itself and by Paukanis.

7. The *λογισιμα,* This was a charge of money specially deducted from the quotas of all except the *τεταρτια,* and the honey tax. The logisima is then very carefully itemized and from it was taken the money necessary for all extraordinary purposes. It was used to defray the cost of labourers employed in building the mosque in Jerusalem and the palace of the governor at al-Fustat, for the cost of workmen at Babylon, for shipbuilders at Clysma, and for manufactured articles like iron nails, anchor ropes, cushion, boats, etc.

It is certain, therefore, that a quota of money not paid to the Arabs in cash was established locally, that the amount of this quota was known to the Arabs, and that from time to time they could send special orders for goods and services chargeable to this quota until the balance had been exhausted. We may be assured, therefore, that all the special requisitions and demands that continually appear in the letters of the governor to the pagarch do not represent additional burdens, but had already been provided for by an established balance created by subtracting an amount from each of the regualr taxes and leaving that amount on deposit in Aphrodito.

In the form of these account there is a serious problem for which Bell has found no satisfactory solution.

First there is the heading, *επιζητουμενα,* followed by a sum of money. This heading occurs for each category of taxes, that is, for the *demosia* and for the several *apargurismoi.* Moreover, the sum listed for the *epizetoumena* remains at a constant figure in each category throughout all the indication periods of Pap. 1412-14, although it differs in Pap. 1416. Since Pap. 1412 covers the period 699-704, and Pap. 1413 the period 716-721, it is most probable that the *epizetoumena* was not altered during the years 699-721. Bell translates the word *tax quota.*[98]

Next we have two headings, the first *αφ' ων εις τηνσακλλαν,* the second, *logisima.* The former is the amount actually paid to the treasury at al-Fustat. The latter we have already described. These two sums are

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98. Bell, *Aphr.*, pp. 81ff.

then added together and the result subtracted from the *epizetoumena*. The remainder is called *λοιπον,* abbrevaited $\overset{\lambda}{\pi}$.
For example:

| From Aphrodito | | *Epizetoumena* |
|---|---|---|
| Canon of the *demosia* ................................ | | 6951s; 15 carats |
| To the treasury: | 3098s; 9carats | |
| *Logisima* | 148s; 19¾ carats | |
| Total | 3247s; 4¾ carats | minus 3247s; 4¾ carats |
| | | *Loipon* 3704s; 10¼ carats |

The problem is this: What happened to the remainder? We know it was not paid to the Arab treasury in al-Fustat. Was this remainder actually collected? Bell sets up tow possible hypotheses:

1. The remainder was collected and spent for loacl purpose.
2. The Arab government did not always call for the full amount of the tax quota.

Bells feels that the extremely tenuous evidence on the whole favours the first hypothesis and argues that the *epizetoumena* meant money bothe required and collected, and that what was not demanded in cash by the treasury was spent locally.[99] It is impossible, however, to account for the expenditure locally of these very large sums. For example, after the payments to the treasury and the *logisima* have been deducted, the balance for Aphorodito is 3794 dinars, to be spent locally. It was not spent for the salaries of local officials, since these came out of the *tetarita.* It was not spent for milk, sheep, honey, wine, rope, cushions, bags, anchor cables, clothing, timber, iron ware, and all the other extraordinary requisitions, since all these are charged to other accounts. It was not used for the *embole.*

The only conclusion is that there is no conceivable purpose to which this remainder could be applied— and it was a very large sum, too, more than half the *epizetoumena* and greater by 606 dinars than the amount paid to the Arab treasury.

Another circumstance complicates the problem. Some places, instead of having reminder, paid to the treasury more than their tax quota;

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99. Bell, p. 83.
100. Pap. 1412, Note that for convenience the writer has taken the liberty of using the semicolon to separate solidi from carats, but it should be remembered that there are 24, not 10, carats to the solidus.

and while this phenomenon occurred occasionally in a few places, it was the rule year after year in others. For example, the *epizetoumena* of the village of Psyrus was 70: 218, during the six years 699-704, yet the money paid to the treasury during this period was 77; 12, 76; 23, 77: 10, 77; 4, 80; 6, leaving a deficit, not a balance, in every year of about 10 per cent.[100] On the other hand, the quota for Keramion was 50:19, yet during these same six years Keramion paid 9; 3, 9; 4, 7: 10, 7: 12, 7: 8, 9: 4. The remainder unpaid to the treasury in each year amounted to more than 80 per cent of the quota. Pakaunis with a quota of 371; 8 paid 381; 10, 383; 12, 357, 356; 18, 356; 18, 375; 10, leaving a balance in three years and a deficit in three. This papyrus ends shortly before Qurrah b. Sharik became governor. Two years later, during his administration, we find an enormous increase in the payments. Pakaunis now pays 498, with a quota of 371; 8, Psyrus pays 104½ with a quota of 70; 21, and Keramion, which had been paying a yearly average of about 8 with a quota of 50; 19, now pays $25^1/_3$[101].

What is the explanation? Why did not the Arabs take more money from Keramion to offset the overdraft on Psyrus: Bell had noted three instances where an overdraft on a village seems to have been made up the city of Aphrodito itself; and in Pap. 1416 there is a heading to indicate that an overdraft of the fifteenth indiction was deducted from the money to be paid in the first indiction. But these isolated examples fail to explain what amounts to a regualr phenomenon in scores of cases.

The solution of this problem, I believe, is to be found in the definition of the word *epizetoumena*. This word means tax quota, but not *yearly* tax quota.

1. Since the amounts of the *epizetoumena* are unchanged from 699 to 704, and are the same from 716 to 721, the deduction seems warranted that the quota was the same from 699 to 721. If this is correct, it is difficult to imagine why a yearly scrutiny of assessment registers was made by the Arabs at al-Fustat.

2. The quotas are different in Pap. 1416, which is dated in the first indiction. Since a first and a fifteenth indiction period occur in both Pap. 1412, and Pap. 1413, Pap. 1416, which does not resemble these two cannot fall within the years 699-721, and the most probable date would therefore be the first indiction after Pap. 1413, or 731. Now the interesting point in Pap. 1416 is that the new *eipzetoumena* is brought into line in many instances with the sums previously *paid to the treasury,* between 699 and 721. Examples are as shown.

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101. Becker, *Papyri Schott-Reinhardt, Strassburger Qorra Papyri,* Anhang "a," p. 108; "d," p. 110; *Der Islam,* II, 267.

TABLE 1

| Village | *Epizetoumena,* 699-721 | Average payment 699-721 | *Epizetoumena* in 732 |
|---|---|---|---|
| Bounon | 40;5 | 23.1 | 22 |
| Keramion | 50;19 | 30.5 | 23 |
| Psyrus | 70;21 | 72.7 | 86 |

3. Clinching proof comes from Pap. 1420, dated A.D. 706. This paprus is a *merismos* or assessment record for the collection of taxes. It shows the money actually received from the individual taxpayer, whose name is given with his poll tax, the name of his landholding, and the amount of the land tax. Table 2 gives figures for Five Fields and for Two Fields.

TABLE 2

| Tax Area | Five Fields* | Two Fields† |
|---|---|---|
| From land tax | $167\frac{2}{3}$ | $171\frac{1}{2}$ |
| From poll tax | $230\frac{2}{3}$ | $40\frac{1}{2}$ |
| To be raised and put in Treasury | $397\frac{2}{3}$ | $211\frac{1}{2}+\frac{1}{3}$ |

* Pap. 1420, lines 2-4.
† Pap. 1420 lines 155-157.

Let us now examine, not the *epizetoumena*, but the *payments to the treasury*, for Five Fields and for Two Fields in Pap. 1412, from 699 to 703; these are given in Table 3. It will be noted that .....

TABLE 3. PAYMENTS TO BE MADE TO THE TREASURY,

| Year | 699 | 700 | 701 | 702 | 703 | 704 | 705* |
|---|---|---|---|---|---|---|---|
| Five Fields | $444\frac{2}{3}$ | $425\frac{2}{3}$ | $385\frac{2}{3}$ | $385\frac{2}{3}$ | $385\frac{2}{3}$ | $397\frac{2}{3}$ | $397\frac{2}{3}$ |
| Two Fields | $233\frac{1}{2}+\frac{1}{3}$ | $226\frac{1}{2}+\frac{1}{3}$ | $205\frac{1}{2}+\frac{1}{3}$ | $205\frac{1}{2}+\frac{1}{3}$ | $205\frac{1}{2}+\frac{1}{3}$ | $211\frac{1}{2}+\frac{1}{3}$ | $211\frac{1}{2}+\frac{1}{3}$ |

* Money taxes collected, from Pap. 1420.

....the record of collections in 1420 for Five Fields in 705 corresponds exactly to the money to be paid to the treasury by Five Fields in 704, that is to $397^2/_3$ solidi. Since, as Bell points out, the taxes were collected the year after they were first assessed, it follows that Pap. 1412 is a summary of the results of the assessment made in the year 704, and Pap. 1420 is the itemization of the collections of this assessment made in 705. This observation also applies to the case of Two Fields, Pap. 1421 is undated, but is identical in form to Pap. 1420. It is a *merismos* for Three Fields. The total of land and poll taxes collected is $367^1/_3$. But is Pap. 1412, line 478, Three Fields paid to the treasury $367^1/_3$ in 704. Therefore Pap. 1421 belongs to the same year as Pap. 1420, namely, 705. It is evident that only the money to be paid the treasury was collected, and the balance represents, therefore, an unreal sum. In other words, the difference between the *epizetoumena* and the money paid to the treasury was not collected.

The conclusion therefore is certain that the *epizetoumena* was not the yearly quota. What was it? A probable hypothesis seems to be that the *epizetoumena* was the quota established at one of the periodic censuses made by the Arabs. Once established, this figure remained an ideal sum, probalby collected in full at the beginning but, as the years passed, representing the realities less and less. Some villages like Psyrs, became larger and more prosperous; others, like Keramion, declined sharply, while Pakaunis remained fairly constant. In assessing the yearly taxes the Arabs took into account the realities, but in keeping their balance sheets the *epizetoumena* established at the last census was always noted as a control, so that at a glance, it was possible to perceive what changes had been taking place. The *epizetoumena* for Pap. 1412-14, 699-721, was based on the census made by 'Abd-al-'Aziz b. Marwan. The next census was the famous one of ibn al-Habhab, made not earlier than 725, and probably later. On this census was based the *epizetoumena* of Pap. 1416, of the year 732.

To summarize:

1. The *epizetoumena* was a tax quota based on the last census and carried over to the next census.
2. The only taxes collected were those actually listed as paid,
3. The amount of the taxes was determined yearly by the government on the basis of an individual assessment. The total amount varied according to the population and the productivity of the land.
4. There is no resemblance to the tribute system described by Becker.

The next papyri are the *merismoi*, or collection assessment registers, Pap. 1419ff. Unfortunately they do not provide much information

for determining how the land tax was assessed. Three papyri alone, 1427-9, contain fragmentary statements of the size of each man's holding, but the rates vary greatly, presumably according to the state of irrigation and the crop produce, as Becker suggests.[102] The different *merismoi* present some difficulties because only two of the 14 papyri from Pap. 1419-1432 are exactly alike, Pap. 1421 and Pap. 1424. One is for the *embole* alone, another for the arrears in embole; Pap. 1420 is for land, poll tax, and *embole*, while Pap. 1421 has in addition the expense tax or *δαπανη*. The longest papyrus, Pap. 1419, with two exceptions has no record of the poll tax at all, but instead mentions the land tax, the *embole*, and two sums which Bell has not been able to identify, the second of which has the heading *επικ*.[103] I should like to suggest that these two sums represent the assessments to make up the *logisima* and the several *apargurismoi*, for which no other *merismos* in this collection contains an assessment.

Of all the papyri, 1420 is the only one without a serious lacuna for an entire tax area, Five Fields. Since the land and poll taxes, as well as the embole, are noted, this papyrus perhaps offers the best object for carefull study.

In Five Fields, 95 men paid a total poll tax of 230 solidi, giving 2;42s as the per capita average. There are 73 entries for the land tax of 167;66, giving the average rate of 2;29s per family. The land-tax entries exhibit such headings as "from the children of so-and-so" or "from the allotment holders of so-and-so," indicating that more than 73 people contributed to the sum. The basis of the assessment of the poll tax is to be found in Pap 1426. This curious document has been emended by a second hand, incorrectly in almost every case. Fortunately, for the most part only the poll tax payment has been altered. The other tow sums mentioned are the *dapane* and the sum of *dapane* and poll tax. Thus, by subtracting the *dapane* from the total it is easy to arrive at the original entries for the poll tax before emendation.

The formula for this register appears to be that shown in Table 4. With the exception of lines 1,4, and II, it will be noted that the rate assessment is two solidi for a full man. It is Bell's ......

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102. Bell, p. 171, note 1.

103. *Ibid.*, p. 176.

TABLE 4

| Line Name | Number of persons paying | Percentage of a full man that each taxpayer represents | Poll tax | Rate of poll tax for a full man |
|---|---|---|---|---|
| 1 | 1 | 1 | 3 | 3 |
| 2 | 1 | 1 | 2 | 2 |
| 3 | 1 | $\frac{2}{3}$ | $1\frac{1}{3}$ | $2\frac{1}{3}$ |
| 4 | 1 | 1 | $2\frac{1}{3}$ | 2 |
| 5 | 1 | $\frac{2}{3}$ | $1\frac{1}{3}$ | 2 |
| 6 | 1 | $\frac{2}{3}$ | $1\frac{1}{3}$ | 2 |
| 7 | 1 | $\frac{2}{3}$ | $1\frac{1}{3}$ | 2 |
| 8 | 1 | $\frac{2}{3}$ | probably $1\frac{1}{3}$ | 2 |
| 9 | 1 | | Too confused to reconstruct | |
| 10 | 1 | $\frac{1}{2}$ | 1 | 2 |
| 11 | 1 | $\frac{2}{3}$ | $1\frac{1}{2}$ | $2\frac{1}{4}$ |
| 12 | 1 | $\frac{2}{3}$ | $1\frac{1}{3}$ | 2 |
| 13 | 1 | $\frac{2}{3}$ | $1\frac{1}{3}$ | 2 |
| 14 | 1 | $\frac{2}{3}$ | $1\frac{1}{3}$ | 2 |
| 15 | 1 | $\frac{5}{6}$ | $1\frac{2}{3}$ | 2 |

..... thesis that to equalize the poll-tax burden between rich and poor in order to reach a rate of two dinars per man, some people were reckoned as less than one man. Thus in line 3, the taxpayer was considered to be $^2/_3$ of a man, and therefore paid a tax of only $1^1/_3$s at the rate therefore of 2s. per full amn. In line 10 the taxpayer is reckoned as one-half of a man and pays one-half of the full rate of 2s, or 1s. In the last line the taxpayer is considered as 5/6 of a man and pays $1^1/_3$s. It is, however, to be noted that there are variations of the rate in three cases within this account, for which there is no explanation.[104] It is, none the less, possible to deduce from this papyrus and from Pap. 1420 that:

1. The poll tax was not an insignificat amount in the yearly burdens of those who paid it; it amounted approximately to the same sum as the land tax paid in money (not including the *embole* and the extraordinary taxes); frequently it was much more.

2. The poll tax was certainly levied according to the wealth of the

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104. Bell, pp. 171-172.

new governor 'Abdallah ibn 'Abd-ul-Malik b. Marwan assembled all men twenty years of age and over.[68] All fugitives who were discovered among them were branded, and the order was given that no dead man could be buried until his poll tax had been paid.[69]

Next come the decrees of the caliph 'Umar II:

1. 'Umar b. 'Abd-ul'Aziz removed the poll tax from the *ahl-ul-dhimmak* who had accepted Islam in Egypt and enrolled them in the *diwan* . . . The poll tax was collected from converts before this, and the first to take the poll tax from the converts was al-Hajjaj[70]

2. 'Umar II wrote to Jaiyan b. Suraij to remove the poll tax from converts to Islam. Haiyan wrote back, saying, "The conversion to Islam has so reduced the *jizya* [in the general sense that I have had to borrow 20,000 dinars from al-Harith b. Thabit to pay the wages of the people of the *Diwan*."[71]

3. 'Umar II said, "Whoever among the clients becomes a Muslim saves his soul and his money, but as to his land, that is the *fay'* (spoil) of God for the Muslims, and whatever people make peace agreeing to pay the *jizya* [again in the general sense] shall pay it, and whoever among them becomes a Muslim, his house and his land shall pass into the hands of those who remain."[72]

4. 'Umar II said, "The *jizya* is on the heads and not on the lands."[73]

5. 'Umar ordered that all Christians who became Muslims should pay no poll tax, and some apostatized.[74]

6. 'Umar ordered the poll tax taken from all men who would not become Muslims, even where it was not customary to take it.[75]

These six accounts, two of them by Christian authors, state that 'Umar freed all converts of the poll tax, many of whom had been illegally compelled to pay it, that he made all non-Muslims pay the poll tax, although some had not hitherto paid it, and that he ordered that the lands of those converts who should not pay the land tax should revert to the community. These perfectly obvious conclusions Becker and Grohmann, following Wellhausen, deny. They assert:

1. Conversion regularly had freed the Copts of all tribute.
2. 'Abd-al 'Aziz refused to collect the tribute from converts.
3. 'Umar II freed converts of tribute.

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68. The text reads, certainly by mistake, "twenty years and under."
69. Severus, p. 56.
70. 'Abd-al-Hakam, $155_{20}$.
71. *Ibid.*, $156_1$; Maqrizi, I, $78_3$.
72. Maqrizi, I, $77_{24}$.
73. 'Abd-al-Hakam, $154_{20}$.
74. Michael the Syrian, ed. Chabot, II, 489.
75. Severus, p. 72.

4. Therefore, between the time of 'Abd-al-'Aziz and 'Umar II the tributray land could not be alienated: the convert either paid his land tribute, or lost his land. [76]

One of Becker's arguments stresses the economic motive which produced conversion.[77] Let us examine this doctrine.

If in Egypt conversion had freed a man from all tribute since the beginning of the Arab empire until after the death of 'Abd-al-'Aziz in 703, and if after the census of ibn al-Habhab in 725 conversion freed a man of his poll tax but not his land tax, then it follows that the economic motive for conversion was stronger from 640 to 703 than after 725. We should therefore expect more conversions before 703 than after 725. The facts, however, indicate exactly the opposite. The only mention of conversion in Severus before 703 is the statement that al-Asbagh compelled by force many persons to become Muslims, including Peter, the *wali* of Upper Egypt, his brother Theodore, the sons of Theophanes governor of Maryut, and a group of peasants and laymen too numerous to be counted.[78] These conversions took place under compulsion, not because of exemption form tribute.

After 725, when conversion freed only of the poll tax, we have two stories. In A.H. 127 = 744 the deposed governor of Egypt, al Hafs b. al-Walid, took advantage of the Umayyad family revolution to usurp his former office, and in order to build up a following he promised that all who would become Muslims would be freed of the poll tax, as a result of which 24,000 baptized Christians of Misr and its neighbourhood apostatized.[79]

In A.H. 133 = 750-1, the 'Abbasid governor of Egypt decreed: "That all who would follow his religion and would pray his prayer would be exempt from the poll tax [*jizya*]. And because of the heavy *kharaj* [in the general sense] and the burdens imposed upon them, many rich and poor denied the religion of Christ."[80]

In the three passages, therefore, mentioning conversion in this Christian authority, the two passages which ascribe conversion to an economic motive fall at a time when, as even Becker and Grohmann admit, conversion freed a man *only* of poll tax, not of tribute.

It is also a very grave error to assume that the poll tax was an insignificant burden as a study of the Aphrodito tax records will show, By

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76. Becker, *Beitrage*, 105-107, Grohmann, *Apercu*, 70; Nabia Abbott. *The Kurrah Papyri from Aphrodite in the Oriental Institute* (Chicago, 1938), p. 67.

77. Becker, *Islamstudien*, I, 256.

78. Severus, p. 52.

79. *Ibid.*, p. 116.

80. *Ibid.*, p. 189.

the simple process of dividing the total of the respective taxes collected by the number of taxpayers in Aph. Pap. 1420, for example, we find that the average land tax was 2.29 dinars, the average poll tax, 2.42 dinars. If to the land tax is added the *embolc* and the *dapane,* we find that the poll tax amounted to an average of 35 per cent of all taxes paid, and frequently equalled 50 per cent of a man's taxes. The reduction of taxes by 1/3 or 1/2 on a heavily burdened man is certainly an economic inducemnet.

Thus while poll-tax exemption constituted a sufficient economic motive for conversion, it is remarkable that, throughout the Umayyad period in Egypt, there is evidence of very little conversion. What is the explanation?

From the begining conversion had always freed a Copt of his poll tax, but not of his land tax. Three factors, however, had prevented conversion from becoming widespread. The first was the solidarity of the Coptic religious community, eloquently at-tested to by Seversu. If a Copt in a village became a Muslim to escape his poll tax, he did not free himself from the other fiscal burdens. If he continued to live in the village, he was an outcast in the eyes of his Christian bretheren. As a peasant without education or craft, emigration to al-Fustat would not be particularly profitable. This argument is supported by the history of the fugitives of whom we hear constantly during the Umayyad period, both in tradition and in the papyri. If their fiscal burdens had become so unbearable that they chose to flee from their villages, why did they not take the easiest way out and become Muslims?

The soecond obstacle to conversion was the Arab government itself, which seems neither to have desired nor to have encouraged the step, and indeed probably opposed it. The evidnece, all of a negative character, amounts to this. Coversions are reported (a) only when the Arabs used compulsion, and (b) only when they offered exemption from the poll tax. As we have seen, al-Asbagh compelled certain official to become Muslims. Similarly, when 'Umar II offered freedom from the poll tax and at the same time decreed that the *mawasit* or village chiefs must be Muslims, conversion resulted.[81] If the Arabs as a regular thing encouraged conversion by exemption from the poll tax, why was it necessary for al-Hafs b. al-Walid in 744 to issue a decree offering to exempt people, with the result that 24,000 accepted his terms?

The third obstacle was the Arab centralization of the taxation authority, which made possible a much closer control of the inhabitants

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81. Al-Kindi, ed. Guest, p. 69.

that had been possible under the former regime. The evidence indicates that throughout the Umayyad period the Arabs were extremely reluctant to relieve people of their poll taxes.

It is now necessary to consider the two most famous passages in the history of Egyptian taxation. The first describes how land was assessed:

When 'Amr b. al-'Asi had gained complete control [over Egypt], he established for the Copts the taxation that had prevailed under the Greeks, which was equitable. If a village were prosperous and its population numerous, the taxation was increased. If its population were few in number, and it had decayed, the taxation was decreased.

The officials and magnates of every village used to assemble and discuss the prosperity or decline [of the villages] unitl, when they had determined on the quotas to be increased, they returned to their districts with their quotas.

There they came together with the chiefs of the villages and divided that [the quota of the district] according to the cultivated area of the villages. Then every village would take back its quota, and they would add [apply] these quotas to the *kharaj* of every village and its cultivated land. Thereupon they would subtract two *faddans* from the land for their churches, baths, and ferries out of the total acreage of the land and subtract from it also the amount for the entertainment of Muslims and for the visit of the Sultan.

When they had finished [with this], they inspected the artisans and labourers in every village and allotted them [their portion] according to capacity; and if there were fugitives they allotted them [their portion] according to capacity, but usually only to domiciled or married men.

Thereupon they calculated the *kharaj* that remained and divided it among them [the village] according to the amount of the land and then divided that [the land] among those who were willing to cultivate [it] according to their capability.

If anyone were weak and cmplained that he was unable to cultivate his land, they divided what he was unable to cultivate according to capacity. And if anyone desired more land, he was given what the weak were unable to cultivate. If there were disputes, they divided the land according to number.

Their quota was made according to the carats of the dinar, 24 carats to the dinar, on which basis they divided the land. This was in accordance with a tradition of the Prophet who said, "You will conquer a country in which the carat is used: treat its people well." They were taxed ½ artaba of wheat on each *jaddan* and 2. waibah of barley, but there was no impost on clover. The waibah was then equal to six mudds.

'Umar b. al-Khattab used to take from the subject peoples with whom he had made a treaty only the appointed sum, neither raising nor decreasing it, but he would investigate the case of those with whom he had come to terms on the basis of a *jizya,* where the amount to be paid had not been specified, and if they were in need, he lightened their tax; but if they were rich, he increased it according to their means.[82]

The second passage is as follows:

Yahya said, "We say that the *jizya* is of two kinds, the *jizya* on the heads of men and the total *jizya* which rests upon the people of a village who have been accepted on that basis. If a man die in a village upon which rests a specified *jizya* [that is, the total *jizya*], and not [a *jizya*] on the heads of men, then we think that the land of him who dies in that village without heirs among those whose *jizya* on the heads of men reverts to the Muslims.

Al-Laith says, 'Umar b. 'Abd-al-'Aziz said: "The *jizya* is on the heads of men and not on the lands." He spoke of the protected peoples. . .

'Umar b. Abd-al-'Aziz wrote to Haiyan b. Suraij to put the *jizya* of dead Copts on the living. This tradition of 'Abd-al-Malik proves that 'Umar b. 'Abd-al-Aziz was of the opinion that land of Egypt was conquered by force, and that the *jizya* was on the villages, and that no matter who died in the villages, this *jizya* ramined fixed on them and that the death of anyone did not diminish the *jizya* at all. But it is possible that Egypt was taken by treaty, and that this treaty was valid for those who remained, so that if one of them died, the sum which they had agreed to pay was not reduced.[83]

Let us examine the first account. We are told that 'Amr took over the Greek system, which is roughly correct. Next comes an account of how the taxes were actually assessed; and the first fact that appears is that the tax was not constant from year to year, but varied according to the prosperity of the land. The system described is what the Arabs call proportional, not fixed, *kharaj*. Private ownership of land does not seem to have existed; instead, the village was organized on a communal basis, and land was assigned to different people according to their ability to farm it, or by lot. This system is very much like the one which was common in medieval Europe.

'Abd-al-Hakam then contradicts what he has described above by saying that where 'Umar had made a treaty for the appointed sum, that

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82. 'Abd-al-Hakam, 152 15ff.

83. *Ibid.*, 154 15ff.

amount was neither increased nor decreased, but that people subject to the *jizya* who did not pay a stipulated amount were taxed according to their prosperity.

It is abundantly clear, therefore, that in the first passage quoted a very careful distinction is made between two systems. In one, people paid according to their prosperity; in the other, they paid a fixed yearly amount. It is also evident that the system of assessment described belongs *not to the place paying a fixed tribute,* as Becker would have us believe, but to the place where there was a proportional *kharaj*. Furthermore, the tax that is being assessed is only the land tax plus the *embole;* it is not the poll tax, which is never mentioned despite the fact that we know from the Aphrodito Papyri that a poll tax was assessed in such villages. The reference to the tradespeople might seem to disprove this assertion, had not Bell demonstrated (Aphr. Pap. 1419, line 1215, note) that tradesfolk, in addition to their poll tax, paid a second tax to the village to compensate for the land they did not farm.

The second passage tells us that there were two *jizyas*, one a general *jizya* on the villages, the other a *jizya* on the heads of men. This later *jizya* is usually taken to mean the poll tax, or *ανδρισμος* which was part of the general *jizya*. However, the two terms are further defined. If a man dies in a village bearing the general *jizya*, his lands revert to that village. But if a man dies without heirs in a place where the *jizya is on the heads of men*, his land reverts to the Muslims. What is the meaning of this last statement?

Clearly the author is again distinguishing between two types of land. Land which reverts to the Muslims on death without heirs is by definition *kharaj* land. It is in law land that legally belongs to the Muslim state by virtue of conquest. The peasant tenants on this land pay a land tax and a poll tax, *kharaj* and *jizya*. Hence the tenants of *kharaj* lands are defined as people living "where the *jizya* is on the heads of men." The land where the people have agreed to pay a fixed tribute is not *kharaj* land, but treaty land, *'ahd.* 'Umar II ordered in this latter category that the death of a Copt did not diminish the amount which the people had agreed to pay. Thus "he put the tax of the dead Copt on the living."

Grohmann and Becker do not cite these two passages. In the second passage both quote only the first sentence: "we say there are two *jizya*, the *jizya* on the heads of men and the aggregate *jizya*," and they interpret this sentence to mean the exact opposite of what Yahya clearly defines in the succeedding sentence.

Thus the first passage describes two kinds of land:

1. Metropolitan land;

2. Land paying a fixed yearly tribute by *'ahd.*

The second passage also describes two kinds of land:

1. Land paying a fixed tribute by *'ahd*;

2. *Khraj* land proper.

Therefore the two together describe three situations:

1. Coptic minicipalities like Aphrodito;

2. *Kharaj* land directly controlled and taxed by the Muslims without the intermediation of village authorities;

3. Towns bound by *'ahd* to pay a fixed sum.

Where these three situations found in Egypt? The answer is in the affirmative. No proof is required in the instance of the Coptic municipalities. For the third type, *'adh*, we have the example of the towns in the Pentapolis and the capital, Barqah. That all the Pentapolis was *'ahd* is indicated by 'Abd-al-Hakam $170_8$. Barqah itself was to pay the yearly sum of 13,000 dinars, to be raised by individual contributions of poll tax. No land tax, *embole*, or other burden was required. "No collector of the *kharaj* entered Barqah in those days; they used to send the *jizya* when it was due."[84] This is confirmed by a papyrus tax register of Antabalus-Pentapolis, published by Grohmann, which shows that only one tax, a poll tax, was collected to make up the required tribute quota.[85]

As to *kharaj* land proper where no agreement was involved, we have the city of Alexandria and its envirous, which forfeited its rights by the revolt of A.H. 25: Bilhit, al-Khais, and Sultais were also *kharaj* land for the same reason.[86] Finally, there were the fomer domain lands and autopract estates which the Arabs had confiscated. The peasants living on these lands paid *kharaj* and *jizya* directely to the Muslims.

A very large part of the *kharaj* land was in Lower Egypt in the Delta, about Alexandria and around the new capital. The foreign ruling class since th Ptolemaic period had always lived here, and the Arabs were no exception. Here, too, were most of the fiefs, as will be observed from their distribution as described by Maqrizi and 'Abd-al-Hakam; and the fiefs were created from the confiscated estates. This some area is also the scene of most of the events described in the history of the Coptic Patriarchs, which undoubtedly explains the fact that the accounts of taxation in Severus correspond to the traditional Arab description of *kharaj* land rather than to the taxation of metropolitan land as we know

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84. 'Abd-al-Hakam, $171_3$; $170_{12}$; Baladhuri, $224_2$.

85. Papiri della R. Univ. di Milano, ed. A. Vogliano; Ar. Pap. 8, pp. 262-266, ed. Grohmann, *idid.*

86. Baladhuri, 215-6.

it from the Aphrodito Papyri, of which there is not so much as a hint in Severus.

Take for example the story already mentioned of a man named John who succeeded in obtaining the appointment as collector of the *kharaj* of monks and bishops. At his instigation the poll tax on non-Coptic Christian— the Chalcedonians— was doubled.[87] This story, and the several descriptions of church property already mentioned, bear no resemblance whatever to the situation in Aphrodito at the same period, where churches and monasteries were directly assessed and controlled by the pagarch and the municipal authorities. Moreover, on the two occassions already cited when conversion took place after the governor promised to remit the poll taxes, the converts appear to have been living in the Delta and were certainly tenants on *hkaraj* land, as may be deduced from the statement: "We have counted those who have seceded to the religion of Islam from among our brethren, the baptized Christians, *in Misr and its neighbourhood,* through the persuasion of the governor, and they amount to 24,000 persons."[88] *Kharaj* land of the Sawad. The people who in Egypt corresponded to the *dahaqin* of Iraq in the collection of revenue under the supervision of the Arabs, were in many cases church officials and distinguished members of the surviving aristocracy, as Severus indicates.

Practically all of Upper Egypt, and numerous cities in Lower Egypt, formed metropolitan land, which had been organized according to a series of pacts made at the conquest. Baladhuri mentions Helipolis, the Faiyum, al-Ushmunain, Ikhmim, al-Basharudat, ad the cities of Upper Egypt, as well as Tinnis, Dimyat, Tunah, Damirah, Shata, Diqahlah, Bana, Busir, and other cities in Lower Egypt, which possessed such treaties.[89] The pacts with all of them were uniform and provided for a two-dinar poll tax, a land tax of one dinar per *faddan*, plus *embole*, maintenance of Muslims, and extraordinary burdens. These cities and their environs were also *kharaj* land in the sense that they had capitulated to force and did not pay a fixed tribute as provided for by *'ahd*. They were considered the property of the state; their taxes could be, and were, altered by the Arab government, but they differed from the *kharaj* land proper of the Delta in the circumstance that they had an independent corporate existence and local municipal machinery for the govern-

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87. Severus, p. 62 C.H. Becker, *Islamstudien*, I, 254, accepts the account that the "tribute" was doubled.
88. Severus, p. 116.
89. Baladhuri, 217₃.

ing of their own affairs, whereas the *kharaj* land proper was under the direct control of the Arabs. The tax rates on both types, however, were undoubtedly the same.

The first systematic organization of Egypt for fiscal prupose was made by 'Abdallah b. Sa'd (A.H. 25-35)[90] and thereafter further reorganization were made, including in many instances an independent census of lands and people by the Arabs, under 'Abd-al-Aziz b. Marwan, Qurrah b. Sharik, Bishr b. Safwan, 'Abdallah b. 'Abd-ul-Malik, 'Ubaidallah b. al Habhab, and ibn Rifa'ah.[91]

For the early period, we have no information of importance whatsoever. It must quickly have become apparent that a flat poll-tax rate of two dinars on everyone resulted in an injustice to the poor and an advantage to the rich, and that non-irrigated and less fertile land obviously could not bear the same rate of taxation as irrigated land. There was only one solution to the problem and that was by a special assessment for every individual, and for every piece of land in the pagarchy, including the principal city after which the pagarchy was named, and dependent villages, churches, and monasteries.

The crux of the problem is this: did the several pagarchies each have a fixed tribute quota to raise, unvarying from year to year, whether the harvest was good or bad, whether the population increased or decreased, whether fugitives arrived or escaped; or did the payments vary from year to year? Was it a matter of complete indifference to the Arabs how the full sum was raised, whether some people paid poll tax while others did not, whether some land was taxed too heavily and other land too little; or were the Arabs acutely concerned with the assessment? In short; did the local assessors act entirely on their own initiative and according to their own sense of justice, or did they follow general instructions given by the Arabs: If they acted without direction to raise a fixed sum, then the tax was indeed a tribute, as Becker argues. But suppose the Arabs said somthing like this: "Make a register of all the land in your village and note what is productive and what is not so productive. Then put a land tax of money and produce on each piece of land on the basis of one dinar per *faddan* plus so and so smuch *embole*. If the land is more or less than one *faddan*, divide it into twenty fourths and tax it in twenty-fourths of a dinar, which contains 24 carats.[92] Then in addition to this put al poll tax on every adult male. Do not put it one

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90. Severus, *PO*, I, p. 501.
91. Maqrizi, I, 94₁₀; Severus, p. 56.
92. "The division was made according to the carats of the dinar, 24 carats to the dinar." 'Abd-al-Hakam, 153₁₀-₁₁.

payer; and the evidence of 1426 seems to indicate that for purposes of assessment, the payers were rated as less, or as more than full man.

3. Moreover, it seems that a mean was established of 2s. for the average payer. This figure is the same as the rate reported by the Muslim historians.

It will be noted that in Five Fields, in Pap. 1420, 95 people paid a poll tax, but only 73 a land tax. Throughout the papyri we have examples of people paying poll tax but no land tax. This is easily explained on the assumption that those who held no land, paid no land tax. There are two proofs: 1. Unlike all the other entries, the landless taxpayers are never listed as possessing any land. 2. In many cases the profession of the taxpayer is given, and those who do not pay land tax appear frequently as Stephen the shepherd (line 129) or Pneis the oilmaker (line 134), or Leontius the oilmaker (line 142).

On the other hand, thre are numerous people who pay a land tax, but no poll tax, a phenomenon which raises a very serious problem. It is certain that none of these is a convert to Islam, otherwise he would be referred to as a mawla, παυλευς, the common term used elsewhere in the same collection for converts. It will be recalled that the Muslims state that the following people were exempted from poll taxes.

1. Women;
2. Male children not yet at puberty;
3. Monks and priests;
4. The very poor, the aged, the infirm—those unable to make much of a living.

It is instructive to see how well these rules are reflected in Pap. 1420. There are here mentioned 57 people who pay a land tax, but no poll tax. Of these 57, 12 are women (lines 46, 54, 72, 76, 80, 91, 95, 119, 120, 208, 211, 251), four are children (lines 21, 39, 209, 245, and possibly 253), four are priests (lines 69, 77, 191, 200), and one is a deacon (line 163).

There is not in the entire collection of papyri a single instance where a man designated as a priest pays the poll tax. The same is true for deacons and other churchmen. There are many records of monasteries and churches paying land taxes and embole, but not a single instance of payment of the poll tax, with one curious exception. In Pap. 1419 we have numerous instances of payments by churches and monasteries (lines 524, 526, 528, 530, 549, 551, 556, 1002, 1003). Beginning with line 1269 we find itemized accounts of payments made by six monasteries. Five are for land tax and *embole*, but in one, for the monastery of Abba Hermaotos, there are a number of very large sums headed "poll tax."

Fortunately this list is itemized. A poll tax is paid for somebody called the $\chi\omega\rho^{\alpha}$ of Aphrodito for the large sum of 58s. Another payment is for the coppersmiths, 77s. Tow men pay 4 and 6s. It is extremely unlikely that a monastery should house coppersmiths able to pay such a large tax; probably in this case the monastery was acting as a collecting agent. Further confirmation appears in the fact that an *embole* of 67 artabae is paid for these people by Abba Hermaotos, while in P. 1432, line 63 we discover that the *embole* for the monastery itself was only 6 artabae.

Apart from this one highly dubious exception, no other evidence exists that any monks or priests paid a poll tax, which fact may be taken as negative proof of my hypothesis that al-Asbagh's tax of one dinar per monk did not become a permanent institution.

To return to Pap. 1420: lines 77-9 mention Jacob the priest and two other men who pay no poll tax, but pay land tax on holdings called Abba Taurinou. Becker published an *entagion* addressed to a monastery called in Arabic ..... and in Greek *Taupivou.*[105] It seems, therefore, probable that Jacob the priest and the two men with him all belonged to this monastery and hence were tax exempt. Several other taxpayers are sons of priests, of whom a few pay poll tax while others do not. It is rather unusual to find the father's profession mentioned. It may be possible to assume that where the son does not pay the tax he has not yet reached manhood, but this assumption is complicated by the fact that the word for priest is always abbreviated, so that it is impossible to be absolutely certain whether it is in the genitive case. For example, line 47 reads $A\pi o\lambda\lambda\omega$ $K o\lambda\lambda o\upsilon^{\theta}$, and it is possible to translate it Apollo, son of Kolluthos the priest or Apollo the priest, son of Kolluthos, The evidence is of course inconclusive.

As for poor men, only case occurs where a man paying a land tax of less than one solidus also pays a poll tax; and we have but two also pay a poll tax. The average land-tax payment per head exceeds two solidi, as does the poll tax; hence, assuming that they were too poor to pay a poll tax, the individuals of line 20, 22, 45, 55, 56, 75, 100, 168, 190 were exempt, paying as they did land taxes of only 1/3, 2/3, 1/2, 2/3, 2/3, 1/2, 2/3, 1, 1/2, 1/2s. Likewise expempted are the monastic allotment holders of lines 204, 205, 257.

Of the fifty-seven instances, thirty-five can be explained on the grounds that the taxpayer was a woman, a child, a poor man, a priest, or a monk. Among the remainder, Senuthios (line 82) is called *σχολαστικος*, Enoch (line180) *φυλαξ*, Phoibammon (line 77) is the

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105. Becker, *Papyri Schott-Reinhardt*, Anhang "f," p. 111; cf. Bell, *Aphr. Pap.* XVII.

assessor for Five Fields (line 1), and Psacho (line 83) appears as an official did not pay the poll tax. A certain Elias, son of Horuonchius, "and others" pay the large land tax of 7s. but no poll tax (line 185). Since this is a collective payment, all may have been very poor, although we have no way of knowing how many men are included in the pharse "and others." If the Job of Pap. 1420, line 193 is the same Job who appears in Pap. 1419, line 9, making payment for a monastery, we may conclude that Job is a priest or a monk.

To draw further conclusions seems hazardous. Conclusive evidence appears that women, children, priests, monks and deacons paid no poll tax, and it would seem that poor people did not pay it. Finally, there is the suggestion that certain privileged individuals escaped also, which point is supported by the curiously negative phraseology of an order of 'Umar II: "Umar ordered the poll tax taken from all who would not become Muslims, even where it was not customary to take it"[106] Many, apparently, had been avoiding the tax, as they certainly did in Khurasan, a fact which we shall discuss in the next chapter.

On the whole, the *merismoi* with what little information they give confirm the Arab accounts of the poll tax, its amount, and its assessment.

The final argument in this chapter comes from a study of the fugitive problem. Men fled to escape taxes: and offhand one would imagine that the best place to flee would be some spot outside the land of Egypt. Unfortunately, with the exception of the inhospitable Nubia, there was no place to which the fugitives could go to avoid the Arabs. However, we know that the movement was reciprocal: i.e., given two pagarchies, A and B, fled to pagarchy A. The proof is contained in Pap. 1460, A.D. 709, which is a list of fugitives who had *come to* Aphrodito to another Pagarchy, also mentioned, and in Pap. 1461 of the same year, which is a list of fugitives who had *gone from* Aphrodito to another pagarchy, also mentioned. Thus 1460, lines 105, 106, names two fugitives who had arrived in Aphrodito from Hupselis; and 1461, line 22, mentions four men who left Aphrodito and fled to Hupselis.

The motive for flight must have been economic advantage— the fugitive expected to lighten his tax burden and better his position. Flight, however, would have been impossible without the connivance of the local authorities; and so in some way the pagarchies themselves either must have benefited, or at least not suffered loss. The Arabs, finally, were clearly the heavy losers, since they were the only ones to raise a

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106. Severus, p. 72.

hue and cry and employ drastic measures to control the problem.

The task then is to find a hypothesis to explain how this phenomenon could work,

Suppose we accept the hypothesis of Bell and Becker that the Arabs taxed each place a fixed tribute and did not care how the officials subdivided this tribute among the individuals:

1. If the Arabs collected a fixed tribute, why should they worry about the fugitive problem, since they were getting their money?

2. If, at the same time Aphrodito was losing men, fugitives were also arriving, why should the people of Aphrodito apparently treat the new arrivals more generously than those who had fled?
Why should the new arrivals be concealed from the Arab agents? Why did not Aphrodito impose on the newly arrived fugitives the burdens of the people who had fled?

3. Given a constant population of Egypt with a constant interchange of people among the pagarchies paying a fixed sum, how could this affect the collection of taxes?

There is no logical explanation. Let us take, however, the hypothesis that there was no tribute, but instead money taxes assessed on each individual yearly and on his property, the results being noted in registers:

1. Fugitives fled from Aphrodito to Hupselis. The next year when the registers were prepared in Aphrodito, their names would be missing and the tax would be reduced.

2. Fugitives came from Hupselis to Aphrodito. Their names would disappear from the register of Hupselis, but would *not* be added to the register of Aphrodito. Instead they would be concealed and their labour and producitve work would secretly assist the people of Aphrodito. The fugitives would receive better treatment as an inducement to flee.

Who gained? The fugitives and the people of Aphrodito. Who lost? The Arabs. What is the proof?

1. We have the preoccupation of the Arab with the problem:

(Pap. 1333) Send to the fugitives men who are trustworthy and able to write, with instructions to take down in their presence the name and patronymic of each, stating also from what place each fled and to what place and to what pagarchy, both in the case of those who are being sent back to their homes and in the case of those who are allowed to remain where they are settled *on condition of their contributing to the taxes.*
The italicized line would indicate that the fugitives had not been contributing to the taxes.

(Pap. 1343) The pagrach is instructed to draw up a register of fugitives, indicating their names, the village where they formerly resided, the amount of property they possess, and the number of years they have been in residence.

The suggestion again is that if these men had been registered, there would be no need to indicate where they were living in Aphrodito or what property they had.

(Pap. 1330) In the instructions to prepare the assessment register for dispatch to al-Fustat in order to calculate the taxes, the pagarch is ordered specifically, after writing down the names of *all* the male inhabitants, their poll taxes and land holdings of arable and vineyard, to send *also* "a register of the names and patronymics of the fugitives in each place." Again the implication is that the fugitives were not included in the *katagraphon* of "all the male inhabitants."

2. The fugitives were concealed by the local population:

(Pap. 1343) For God knows that if after the return of our messenger we find any one fugitive *who is not entered in the register*, which is dispatched from you, we shall deal out to you such requital as will crush you, both a very heavy fine and corporal chastisement, fining also the people of the place where such a fugitives was found a fine which they will not be able to support, and we shall strip bare its headmen and administrators, and guards, after which we shall deal out to them corporal chastisement which will surely surpass their extremest fears ........ For with God's help we shall not leave one single pagarchy in Egypt into which we would not send our faithful and efficient agents with instructions to search and make inquistion zealously and carefully after said fugitives and also to order that to those *who give information* concerning any concealed person among those whom we have ordered to be dispatched, an amount greater than you expect as information money shall be given.

(Pap. 1384) For those who are proved to have any fugitives after the present are to be fined 10 solidi for each man, and the fugitive is to be fined 5 solidi, and the adminstrators and headmen and police 5 solidi, and 2 solidi, is to be paid for each fugitive to anyone giving information *after the making of the register.*

3. The evidence of Pap. 1460. This is list of fugitives from other places residing in Aphrodito. They were catalogued according to *εποικια* and under the rubric "those living fifteen years and less in Aphrodito." The register was drawn up in accordance with the instructions of Pap. 1333 In all, some 180 fugitives were listed, but of these we can read the names of only 115. How many of these people are registered elsewhere as taxpayers?

Of the 115, only 14 men are mentioned in other papyri. This is an astonishingly small figure, since a careful check of the papyri shows that throughout the collection the same people are mentioned again and again.

In line 70 we have a list of six fugitives who had been for twenty years or more in Three Fields. Not one of these names appears in the *merisoms* of Three fields, drawn up three years earlier (cf. Pap. 1421).

Ten men who are mentioned elsewhere are found listed in papyri *of later date,* thus implying that they had been permitted to remain in Aphrodito on condition of being registered for the taxes. They are mentioned in lines 10, 46, 69, 74, 75, 85, 104, 105, 155, 181. Only four of the 115 men were registered as taxpayers before 709. They are:

Line 9, Senuthios, son fo George (cf. Pap.$1420_{141}$);

Line 61, Solomon, son of Kolluthos (cf. Pap. $1420_{137}$);

Line 76, Zacharias, son fo Senuthios (cf. Pap. $1420_{26}$);

Line 173, Petér, son of George (cf. Pap. $1421_{131}$);

The first three pay a poll tax but no land tax and are identified as artisans.

Despite the existence of these four, who may well have been discovered at an earlier date and registered as taxpayers, the proportion of 4 out of 115 lends strong support to the argument that fugitives as a general rule were not registered for taxes.

In conclusion, Becker argues that the éver-increasing conversion of Copts brought terrible hardships to the communities: "Der Renegat durch sein Ubertritt jizya-frei wurde, wahrend die jizya-quota der Gemeinde ncht herabgesetzt werden durfte."[107] Again Becker paints a picture of fugitives running in large numbers to àl-Fustat with fatal consequences for those who stayed behind.[108]

But there is no proof for these assertions. No papyrus, no Arab or Christian historian mentions large numbers of fugitives rushing to al-Fustat. There is very little evidence of conversion taking place at all, and what evidence there is refers to the region about al-Fustat, the *kharaj* land exclusively, and not to the Coptic municipalities of Upper Egypt. Finally, a comparison of Pap. 1412, A.D 699-704, with Pap. 1413, A.D. 716-21, and with Pap. 1416, A.D. 723, shows that in most cases a decline of revenue occurred, thus exploding the fiction of the immutable tribute.

In summary:

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107. Becker, *Papyrusstudien*, *ZA* (1908), XXII, p. 139.

108. Becker, *Grundiinien*, Klio, IX, pt. 2, 213-214.

1. Each man living in a Coptic village was assessed five taxes yearly by a committee of his fellows, according to specific instructions from the Arabs:

(a) a poll tax;

(b) a land tax in money;

(c) the *embole*;

(d) a sum to cover requisitions and extraordinary taxes and the maintenance, entertainment, clothing of Muslims;

(e) a sum for the support of local officials.

2. These assessments were recorded in registers and sent to al-Fustat for scrutiny.

3. The treasury officials then sent, in the name of the governor, a demand note to each village for the sum of land and poll taxes in money, and for the *embole*. These sums were reached by adding together the individual assessments recorded on the registers.

4. The money taxes were paid in two major instalments the year after they were assessed. The *embole* was paid out of the crop of the years following the assessment.

5. The taxes for extraordinary purposes (d) went into the local treasury. The Arab government, informed of its amount, could draw on it at pleasure for clothing, food, manufactured wares, and workmen.

6. There was no fixed quota, but the tax was based on the individual and varied according to the size of the population and the yield of the soil.

7. The conversion of Christians to Islam, the decrease of the population, and the escape of fugitives reduced the total tax by a proportionate amount and did not increase the burden on the Coptic communities.

8. There was very little conversion in Egypt to Islam during the Umayyad period.

9. The Arab discouraged conversion and in many instances refused to exempt the convert from his poll tax.

10. Women, children, monks, poor people, and converts did not pay the poll tax.

11. Al-Asbagh for a time made monks pay the poll tax.

12. 'Umar II, however ordered all converts to be exempt from the poll tax. They paid their land tax as always.

13. The papyri substantiate so many of the statements of the Arab historians and jurists that we are warranted in placing greater faith in the historical sources than has been the practice in the past.

# 6

## KHURASAN

The study of Khurasan has been postponed until the end, since in the chief source for the administration of this province, Tabari, occur the two passages which led Wellhausen to formulate his theory. In the light of the tax systems of the other provinces these passages can now be elucidated.

Before the Arab conquest probably a larger proportin of individual income in Khurasan was derived from sources other than agriculture than in any other province of the Sassanid or Byzantine empires that we have discussed. This does not mean that farming was not important. The majority of the people were farmers, and the single greatest source of revenue for the state came from the land. Nevertheless, in the many thriving cities there dwelt a large aritisan and manufacturing class was composed of merchants, who distributed the products made locally and acted as middlemen in an international commerce, the principal commodity of which was silk. Special trade and industrial taxes were levied on these people to correspond to the land taxes levied on the farmers as described in Chapter II, on the Sawad. Finally, everyone between the ages of 20 and 50, from peasant to merchant, paid the poll tax, graded according to income, except the privileged: the nobles, the officials, the soldiers, nd the priests.[1]

When the Arabs in their drive to the East passed through Khurasan and crossed the Oxus River, the ruling chiefs and priests of the many rich cities and districts en route, aware of the fact that the Sassanid power had been shattered beyond recovery by the defeats it had suffered in Iraq, perceived the futility of resistance and hastened to capitulate by treaty rather than risk the fortunes of war. These treaties provided not for *kharaj* and *jizya*, nor for a rate of assessment of land and poll taxes; instead each treaty stipulated a fixed sum of money to be paid yearly,

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1. A. Christensen, *L'Iran*, pp. 118-124, 362.

neither to be increased nor decreased. Thus the treaty with Harat states: "In the name of God, etc. This is what 'Abdullah b. 'Amir commands the chief of Harat and Bushanj and Badaghis: he orders him to fear God and keep faith with the Muslims and to preserve peace in the lands under his control; and he makes a treaty of peace with him for Harat, its plains and its mountains, on condition that he pay the *jizya* [general sense] which he has contracted to pay and divide this tribute on the lands fairly among them. Whoever refuses what is laid on him shall have no covenant and no protection. Rabi' b. Nahshal wrote this and b. 'Amir sealed it."[2]
The following list of annual tributes (in dirhems) illustrates the settlement:

| | | |
|---|---|---|
| 1. | at-Tabasan[3] | 60,000 |
| 2. | Quhistan[4] | 600,000 |
| 3. | Nisabur[5] | 1,000,000 |
| 4. | Nasa[6] | 300,000 |
| 5. | Abiward[7] | 400,000 |
| 6. | Tus[8] | 600,000 |
| 7. | Harat[9] | 1,000,000 |
| 8. | The Khatun of Bukhara[10] | 1,000,000 |
| 9. | Samarqand[11] | 700,000 |

Marv ash-Shahijan undertook to pay a fixed amount of money and produce; "and in their treaty it was stated that they should provide space for the Muslims to settle and that it was their function to apportion the quota of their taxes, and not that of the Muslims, who would merely receive them."[12]

These treaties were negotiated either by the municipal authorities for their city, or by the reigning prince or chief of a territory. All Khurasan was thus *'ahd*. The inhabitants paid a fixed tribute, which they collected themselves, and their land was not *kharaj* land. What the

2. Baladhuri, $405_{11\text{-}16}$.
3. *Ibid.*, $403_{4\text{-}5}$.
4. *Ibid.*, $403_{16}$.
5. *Ibid.*, $404_{3\text{-}13}$.
6. *Ibid.*, $404_{15}$.
7. *Ibid.*, $404_{17\text{-}18}$.
8. *Ibid.*, $405_{8}$.
9. *Ibid.*, $405_{18}$.
10. *Ibid.*, $410_{21}$.
11. *Ibid.*, $411_{16}$.
12. *Ibid.*, $405_{18}$-406.

Arabs had done was to create a series of protectorates; and the reader will at once notice that the theory of tribute advanced by Wellhausen and Becker applies to Khurasan but to Khurasan alone.

From the point of view of the individual Iranian, however, the system of taxation was the Sassanid system. He paid a land tax, or trade tax, and a poll tax. There was thus no difference in the *kind* of taxes paid in the Sawad and in Khurasan: they were the same, *kharaj* and *jizya*. But there was a very great difference in the *method of collection*. In the Sawad the Arabs themselves kept registers of lands and people and collected the taxes which they had assessed. In Khurasan the local chiefs and princes kept the registers and collected the taxes as they pleased, keeping what they wanted for themselves and paying to the Arabs what was stipulated.

The Arab tribes had migrated to Khurasan in very large numbers, and this movement was of infinitely greater proportions than in Egypt. The result was a far more rapid Islamization of the Iranians than of the Egyptians. The reasons were twofold. In the first place, the Arabs were scattered over the length and breadth of the land; they were not concentrated in and about the capital city, as in Egypt, where, for example, there is no evidence that any Arab lived in Aphrodito. This proximity of conqueror to conquered encouraged conversion, which from the frequency with which the names of *mawali* appear in the texts, and the large numbers of these converts who are mentioned as accompanying the Arabs in their campaigns against the Turks, was widespread. In the second place, there was not the organized opposition to Islam which the Arabs encountered elsewhere. To take Egypt again as an example: There the Christian population belonged to a compact, institutionalized ecclesiastical community, which had powerful machinery for resisting conversion and for keeping the worshipers in line. In Egypt the consequences of apostasy were damnation in the hereafter and something very like damnation in this world; and the church possessed every weapon to make this fact perfectly understood by the native population. In Khurasan the Christian, Jewish and Magian communities were not so capable of resisting Islamization because of their geographical position and local circumstances.

Since the rate of conversion was high, we should imagine that a serious fiscal problem was the result. If conversion freed a native from all tribute, the burden of those who remained faithful must quickly have become intolerable, if their tribute was not reduced by a corresponding amount. However, the curious fact is that there is very little evidence in Tabari to indicate that the burden was intolerable, nor is there evidence

that the Arabs reduced as a general rule the stipulated treaty quota.

The only possible deduction that can be made from these facts is that local collectors were not very willing to release the converts from their taxes, or that the tribute was not at first very high, or both.

However, it was the general rule throughout the rest of the Empire, as we have seen, that conversion should release a man form his poll tax, but not from his land tax; and it might therefore be a reasonable assumption that the Arabs, confronted by a very serious problem of conversion in Khurasan, ordered the native collectors to exempt from the poll tax all converts, but that the native collectors, working without supervision, either were not careful to obey these orders, or else equalized the burden by increasing the converts' other taxes to compensate for the loss of their poll taxes. Let us test this assumption by the evidence of the two famous passages inTabari

In the year A.H. 110 the governor of Khurasan al-Ashras said to his officials: "Find me a man who is pious and virtuous and I shall send him to Transoxania to summon people to embrace Islam." They recommended to his Abu-l-Saida' Salih b. Tarif, a *mawla* of Benu Dabbah .... Abu-l-Saida said: I shall go on the stipulation that the *jizya* shall not be taken from him who embraces Islam, for the *kharaj* of Khurasan is only on the heads of men." Ashras agreed .... Then Abu-l-Saida' went to Samarqand, where the governor and collector of the *kharaj* was al-Hasan b. Abi-'l-'Amarratah al-Kindi, Abu-l-Saida' invited the people of Samarqand and its environs to become Muslims on condition that the *jizya* would be removed from them, and people hastened to respond to his call. Whereupon Ghurak [the native prince] wrote to Ashras that the *kharaj* was "going broke" [ ]. Ashras wrote to his governor: "Verily in the *kharaj* is the strength of the Muslims. I have learned that the people of as-Sughd and their likes have not become Muslims sincerely. They have accepted Islam only to escape the *jizya*. Investigate this matter and discover who is circumcised, performs the required acts of devotion, is sincere in his conversion to Islam, and can read a *surah* of the Quran. Relieve that man of his *kharaj*." Later Ashras relieved his governor b. Abi-l-Amarratah of his duty as collector of the *kharaj* and appointed Hani' b. Hani' and his officials: "Collect the *kharaj* from those from whom you used to collect it and restore the *jizya* on those who have become Muslims." As a result, 7000 people of as-Sughd seceded. Abu-l-Saida' protested against this treatment and was imprisoned. His friends revolted under Abu Fatimah but were soon disposed of. Then the Arab supervisors of the *kharaj* insisted on collecting it in full, and they mistreated the Persians. The clothing was torn from the

*dahaqin*, their girdles were hung about their necks in derision," and they took the *jizya* from the converts who were weak."[13]

In this passage, if the word *kharaj* is translated "land tax" and the word *jizya* "Poll tax", the result is sheer nonsense. Wellhausen perceived this fact and asserted that the terms were synonymous and ment tribute.[14] This solution does not, unfortunately, eliminate all the problems. For one thing, we have to assume that Tabari, who knew perfectly well what *kharaj* and *jizya* meant in his day, was unable to comprehend his sources. More serious than this, however, is the statement the Abu-l-Saida' demanded that the converts of Transoxania be freed of the *jizya* because "the *kharaj* of Khurasan *is only on the heads of men.*"[15] What does the pharse "On the heads of men" mean? Tribute, or poll tax? As we have seen at the beginning of this chapter, the fiscal arrangements in both Khurasan and Transoxania were identical— in both a fixed tribute was paid. Nevertheless, by A.H. 110 there seems to have been a change in Khurasan, at least, for Abu-l-Saida' is unwilling to invite people to Islam in Transoxania unless he can extend to them the same guarantee that exists in Khurasan, were "the *kharaj* is on the heads of men."

The phrase "on the heads of men" recalls at once the passage in 'Abd-al-Hakam which describes the two *jizyas,* the general *jizya* and the *jizya* on the heads of men. We have shown in the preceding chapter that 'Abd-al-Hakam by the pharase "village where the *jizya* is on the heads of men" refers to a village which is *kharaj* land proper, which neither metropolitan land nor *'ahd* land, but is directly administered by the Arabs. where on the death of a resident his land reverts to the Muslims, where conversion exempts a man from poll tax but not from land tax unless he emigrates. If we may assume that the phrase "on the heads of men" is employed by Tabari to describe a situation in Khurasan identical to the situation described by 'Abd-al-Hakam in Egypt, the difficulty in this passage disappears. It would then appear that a reform had taken place in Khurasan by which the prevalling status of *'ahd* municipalities had been altered to the status found in *kharaj* land, where conversion freed a man from his poll tax. This reform Abu-i-Saida' wished to extend to Tranosxania.

The reader by now is also familiar with the thesis of the general and specific senses in which *kharaj* and *jizya* are employed. Let his recall that in Severus *kharaj* is used either in the general sense of tax or in the

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13. Tabari, $1507_8$-$1510_1$.
14. Wellhausen, *Das Arabische Reich*, p. 299.
15. Tabari, $1507_{13}$.

specific sense of land tax, If in this difficult passage in Tabari, *jizya* is always in its general sense, all difficulties disappear. Thus, Ashras, wishing to convert the people of Transoxania, asked a convert, Abu-i-Saida' known as a pious and virtuous Muslim, to be a missionary for this purpose. Abu-l-Saida' agreed if he converts exemption from the poll tax [*jizya*, $1507_{13}$] as in Khurasan where tha tax [*kharaj*] was only on the head of men, i.e., where converts were exempt from the poll tax. Ashras accepted these terms. The *mawla* then went to Samarqand, where the collector of the general revenue [over its *kharaj*, 1508] was b. Abi-i-'Amarratah. The *mawla* then offered to free converts from the poll tax [*jizya*, $1508_{2}$]. and many responded. Whereupon the native prince, Ghurak, charged with the assessing and collecting of the stipulated treaty amount and with handing it over to the Arab agent, b. Abi-'l-'Amarratah that the treaty amount paid yearly [*kharaj*, $1508_{4}$] was vital to the Muslims and was being imperiled because of the loss of poll-tax revenus [*jizya*,$1508_{6}$] due to insincere conversion. Ashras ordered him to investigate closely and free only sincere converts of the tax [*kharaj*, $1508_{7}$ i.e., tax on thier heads]. Ashras then appointed a new tax agent, Hani' [over the *kharaj*, $1508_{8-9}$], but meanwhile the *mawla* Abu-l-Saida' succeeded in preventing the poll tax [*jizya*, $1508_{10-11}$] from being collected from converts. Next some *dahaqin* of Bukhara complained that they could not raise their quota [*kharaj*, $1508_{12-13}$] when everyone was becoming an Arab (and ceasing to pay poll tax). Ashras then wrote Hani' to collect the taxes as usual [*kharaj*, $1508_{14-15}$], i.e., both land and poll taxes. The result was a revolt. When it was suppressed, the new tax collectors took the taxes as before [*kharaj*, $1509_{15}$] and humiliated the *dahaqin*, compelling them to raise the stipulated tribute, with the result that the poll tax [*jizya*, $1510_{1}$] was taken from all converts "who were weak"; by implication those who were strong escaped.

In this translation, while *jizya*, is always rendered as poll tax, *Kharaj* is always used in its general sense to mean one of two things: the stipulated sum to be raised, and also poll tax as well, i.e., *kharaj on the head.*

Meanwhile it is interesting to note that the opposition to conversion came not from the Arabs, but from the *dahaqin* and from Ghurak. Wellhausen explains this fact entirely on fiscal grounds: these people could with difficulty meet their tribute quotas because of the success of Ashras' programme.[16] This view is indeed the only one presented by Tabari, and we may therefore accept it as valid, so far as it goes.

Nevertheless, the question arises why Ashras wished to convert the Transoxanians in the first place. He certainly knew that the revenue

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16. Wellhausen, *Das Arabische Reick*, p. 285.

would suffer as a result, but not so much if it were only the poll tax and not all the tribute which was removed by conversion. Furthemore, when Ashras was first informed by Ghurak of the consequences of his act, his wrath was occasioned not so much by the knowledge that the revenue was diminishing as by the thought that the conversions were not bona fide. Also interesting is the complaint of the *dahaqin* that the people were becoming, not Muslims, but "Arabs."

These facts as well as others have led Barthold and Gibb to believe that something more than the meeting of the tribute quota was behind the opposition of the native princes. The latter had a direct political interest, the maintenance of their authority; and this authority was being undermined by the spread of Islam. Ashras on his part was not acting out of piety; instead, his principal aim was to secure the allegiance of the Sughdians, and he employed Islam as a means. Ghurak opposed him, since the success of Ashras' campaign would have frustrated Ghurak's hope of recovering his independence.[17] This explanation is entirely probable.

We now come to the reform of Nasr. b. Saiyar, announced in a speach made in A.H. 121=738 (Tabari $1688_{9ff}$): "Did not Bahramsis favour the Magians, helping them and protecting them, and putting their burdens on the Muslims? Did not Ishbadad b. Jarijur in like manner favour the Christians, and did not 'Aqibah favour the Jews? Shall I not favour the Muslims, helping them and protecting them and relieving them of their burdens which I shall impose on the unbelievres? Shall I accept anything except full payment of the *kharaj* according to what has been written and made known? Therefore I have appointed as overseer Mansur b. 'Umar b. Abi-l-Kharqa' and I have ordered him to act with justice to you. If there is a single Muslim from whom the *kharaj* is a heavy burden, while it is correspondingly lightened for the unbelievers. let him report the matter to Mansur who will transfer the burden from the Muslim to the unbelievers. And the second week had not passed before 30,000 Muslims came to him who were paying the *jizya on their heads*, while 80,000 unbelievers had been relieved of their *jizya*. Thereupon he put the *jizya*, on the unbelievers and removed it from the Muslims. Then he reclassified the *kharaj* and put it in order. Then he assessed the stipulated tribute according to the treaty of capitulation. And 100,000 [dirhems] used to be taken from Marv in Umayyad days in addition to *kharaj*."

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17. H.A.R. Gibb, *The Arab Conquests in Central Asia* (London, 1923), p. 69; W. Barthold, in W. Radloff, *Die alt-Türkischen Inschriften der Mongolei* (St. Petersburg, 1899), Vol. II, pp. 24-25.

This was the occasion, says Wellhausen, when for the first time *kharaj and jizya*, ceased to mean tribute and began to mean land and poll tax, Nasr decreed that the *kharaj* was a burden which all— Muslims and non-Muslims— must pay, but that only un-believers, must pay the poll tax. To put this fiscal revolution into force, Nasr decreed that henceforth the tribute was to be raised entirely from landed property, and therfore the land tax was reassessed. The poll tax, unneccessary for the fixed tribute, might decrease without unbalancing the budget.[18]

Wellhausen, unable to explain the statement about the 30,000 Muslims who had been paying the *jizya*, rejected it in his usual fashion as "unverstandlich and vollig unglaublich."[19]

We begin then with the understanding that the word *jizya* meant tribute on page 1507 and now means poll tax on page 1688. Now $1688_{16-17}$ read: "If there is a single Muslim from whom the *jizya of his head* has been taken." The verb is ........... which can only refer to a practice *in the past*. There is but one possible meaning: in the past it was the rule that Muslims were freed from the poll tax, but they had been made to pay it unjustly. Also $1688_{17}$ informs us that in the past Muslims had been assessed too heavy a land tax, while unbelievers got of lightly. Therefore, the distinction between land tax and poll tax, which Nasr's made according to Wellhausen, actually existed *before* Nasr's time as the tense of the verb indicates.

Next we note that in this passage *kharaj* does not always mean land tax, but is used in its general sense as well. Nasr says [$1688_{14}$]: "Shall I accept anything except full payment of the *kharaj* according to what has been written?" Here *kharaj* obviously means tribute, not land tax, where as in $1688_{17}$ it refers to land tax. Wellhausen's translation does not bring this fact out clearly, since he does not render *kharaj* in the first instance:

[$1688_{14}$] nur dass der Charaj voll bezahlt werden muss.

[$1688_{17}$] wenn ein Muslim Kopfsteuer oder zu viel *Grundsteuer* benzahlen muss.[20]

Note the incorrect tense in the translation "benzahlen muss."

The actual interpretation of this passage is simple and obvious, and confirms the hypothesis advanced above. The different cities and districts of Khurasan had to pay a fixed sum of money each year. This sum was raised from a land tax and a poll tax. The assessors and collectors of these taxes were the native princes, acting in cooperation with the heads of the religious communities. The Arabs, following the rules

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18. Wellhausen, pp. 297-300.
19. *Ibid.*, p. 298.
20. *Ibid.*, p. 297.

elsewhere, had ordered these assessors to release converts of their poll taxes. This order had not been obeyed. A man named Bahramsis, for example, assessed the taxes of the Magians, and when one of his people turned Muslim, Bahramsis not only did not free him from his poll tax, but penalized him further, and to make his position invidious relaxed the taxation on the Magians. The son of Gregory (ibn Jarijur) who assessed and collected the Christian taxes treated Christian renegades in the same manner, as did 'Aqibah the Jews. The result was that 30,000 Muslims were paying their poll taxes unjustly, while 80,000 unbelievers wee getting off scot free. Moreover, these assessors were discriminating unjustly in the land tax, bearing down heavily on converts and letting their own people off lightly. This patent injustice Nasr b. Saiyar proposed to correct. He appointed a commissioner with full power to see to it that no Muslim paid a poll tax and that all unbelievers did. The result was that 30,000 Muslims were freed, and 80,000 unbelievers had to pay. The commissioner also examined the charge that Muslims were assessed land taxes unfairly. This grievance, too, he rectified. "He reclassified the *kharaj* and put it in order. Then he assessed the tribute [................] stipulated in the treaty of capitulation" ($1689_{5-6}$). He did not decree that henceforth all tribute should come form the land, as Wellhausen has interpreted this line.

This is the simple, literal statement made by Tabari, Nasr was a reformer, but no innovator. He did not create a new system, nor set up new distinctions, nor revolutionize the fiscal administration of the Arab empire. All he did was to correct the abuses existing in the old system. That is what Tabari tells us and no more.

However, we get a clearer picture of what had been happening in Khurasan. Under the old Sassanid system, the privileged classes as we have frequently pointed out, did not pay the degrading poll tax. Under Arab rule these same privileged classes had the sole responsibility for collecting the taxes to make up the tribute and had not been paying the poll tax. Gibb and Barthold have shown that the dominating interest of these people was the preservation of their authority and power, but that this authority was being undermined by Islamization. Against this Islamization, however, the native rulers had a powerful weapon, the degrading poll tax. By making the converts pay this poll tax, by making them pay unjust land taxes, while at the same time releasing large numbers of non-Muslims from their burdens, they placed the converts at a very great disadvantage to the unbelievers. Therefore, when Wellhausen says that conversion freed a man from *all* tribute, he is even more incorrect than if he had said what was legally true, that conversion freed men merely from the poll tax, for the facts were that the convert was

fortunate if he did not have to pay more tribute than before, and very fortunate indeed if he got out of his poll tax.

This situation in Khurasan throws much light on the curious fact noted in the preceding chapter that there is evidence in Egypt that many who should, were not paying the poll tax; e.g.. "Umar II imposed the poll tax on all who would not become Muslims even where it was not customary to take it."

And even if we accepted Wellhausen's interpretation of Tabari 1688, we should be forced to admit, as he was that a distinction was made between land and poll taxes within a system which required that a fixed sum must be paid yearly. Nasr was intervening to alter the circumstances of places, which had been settled by '*ahd*; but he was acting not as an innovator, but as a reformer, and as the implication of the verb *in the past* indicates, the rule had prevailed before Nasr's time that the system of taxing '*ahd* lands had been changed to permit converts to escape the poll tax.

This fact corroborates the interpretation of Tabari, 1507 above. It explains further what Abu-l-Saida' meant when he said "the *kharaj* of Khurasan is only on the heads of men" and why he wished to extend what was the rule in the '*ahd* towns of Khurasan to the '*ahd* towns to Transoxania. It also sheds light on the last line, which states that the *dahaqin* imposed the poll tax again "on those who confessed Islam who were weak." They did not dare to impose it on the converts who were strong, that is, on those who had political influence with the Arabs, men like Abu-l-Saida'.

Finally, we can understand how it had been possible for widespread conversion to exist without making the additional burden of the faithful living under a fixed tribute intolerable. The converts in most cases were not escaping their taxes.

In conclusion, it should now be apparent that it is a very dangerous thing to postulate an economic interpretation of the 'Abbasid revolution. The notion of an Iranian population staggering under a burden of taxation and ready to revolt at the first opportunity, as imagined by van Vloten, simply will not bear the light of careful investigation.[21] The *mawali* who were exploited were exploited by people of their own race, not by the Arabs. When the revolution came, Khurasan had been ruled for a decade by Nasr b. Saiyar, a man celebrated in prose and poetry as the fairest, justest governor ever dispatched by the Umayyads to that province, a man who even Wellhausen admits had as part of his programme a policy of justice for the *mawali.*

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21. G. van Volten, *Reckerches sur la domination arabe, le Chiitisme, et les croyances messianigues sous le khalifat des Omayades* (Amsterdam, 1894), pp. 20 ff.

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# INDEX